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ANALYSIS

OF

Departmental Estimate for 1908

OF

Department of Education.

OCTOBER 11, 1907.

Bureau of Municipal Investigation and Statistics,
Department of Finance.

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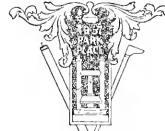
New York City Bureau of Municipal Investigation and Statistics,
Department of Finance.

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DEPARTMENT OF EDUCATION.

Analysis of the Departmental Estimate for the Year 1908.

Department of Finance,
Bureau of Municipal Investigation and Statistics, }
October 11, 1907.

Hon. HERMAN A. METZ, Comptroller:

SIR—In compliance with your instructions, I have caused an analysis of the estimate of the Board of Education for the year 1908 to be made, and beg to submit the following report as a result thereof:

The total expenditures of the Board of Education for the public school system of the City for the year ending December 31, 1906, aggregate \$36,737,414.23. Besides disbursements from the regular annual appropriations made by the Board of Estimate and Apportionment for the maintenance of the schools aggregating \$18,844,270.01 from the General School Fund and \$4,849,714.28 from the Special School Fund supplemented by Special Revenue Bonds, said total includes disbursements aggregating \$760,948.32 from the Public School Teachers' Retirement Fund and certain special funds received from the State for secondary education and library purposes, and disbursements aggregating \$12,282,481.62 from the proceeds of Corporate Stock issued for the purchase of school sites and the construction and equipment of school buildings.

The following statement summarizes in brief the financial operations of the Board of Education for the fiscal year ending December 31, 1906:

Summary of the Financial Statement of the Department of Education for the Year Ending December 31, 1906.

	Resources.	Expenditures.	Balance.
General School Fund.....	\$19,032,885 45	\$18,884,270 01	\$188,615 44
Special School Fund (as supplemented by Revenue Bonds).....	6,199,536 30	4,849,714 28	1,349,822 02
Special or Trust Accounts.....	2,158,916 93	760,948 32	1,397,968 61
Bonds, Corporate Stock, etc.....	31,746,807 95	12,282,481 62	19,464,326 33
Total resources	\$59,138,146 63		
Total expenditures		\$36,737,414 23	
Total balance			\$22,400,732 40

3761

It is to be noted that the bulk of the total balance existing on said date was in the Bond Account and represented Corporate Stock authorized but not yet issued.

The annual appropriations made by the Board of Estimate and Apportionment for the current expenses of the school system of the City for the past three years, together with the total amount of Corporate Stock authorized for school buildings and sites during 1905, 1906 and 1907 to October 11, are as follows:

Budget Allowances and Bond Issues for Public Schools.

	Budget Allowance.	Yearly Increase of Budget Allowance.	Revenue Bonds.	Corporate Stock.
1905.....	\$21,997,017 77	\$1,084,300 00	\$80,000 00	\$14,500,000 00
1906.....	23,358,188 69	1,361,170 92	500,000 00	13,000,000 00
1907 (to October 11).....	24,915,928 16	1,557,739 47	.....	5,000,000 00

The total estimate of the amount of money that will be required for the maintenance of the schools for the year 1908, including both the General and Special School Funds, aggregates \$31,641,323.75. This amount represents a net increase of \$6,725,395.59 over the total Budget allowance for school purposes for the year 1907, and a net increase of \$4,845,925.62 over the estimate of the Board of Education for said year. This extraordinary increase is due largely to a proposed revision of the schedules which now obtain in the payment of Teachers' salaries.

In accordance with the Charter which provides that all moneys raised for educational purposes in The City of New York shall be raised in two funds to be known as the Special School Fund and the General School Fund, respectively, the total estimate of the Department of Education for the year 1908 is divided as follows:

Departmental Estimate for 1908.

	Estimate for 1908.	Appropriated for 1907.	Increase.
General School Fund.....	\$25,090,571 37	\$19,845,870 58	\$5,244,700 79
Special School Fund.....	6,550,752 38	5,070,057 58	1,480,694 80
Total.....	\$31,641,323 75	\$24,915,928 16	\$6,725,395 59

As appears from the above statement, \$5,244,700.79 of the total increase requested for 1908 is for the General School Fund and \$1,480,694.80 for the Special School Fund. The \$5,244,700.79 increase requested for the General School Fund is composed of two factors, \$2,116,133.10 of this amount being requested to provide for the normal growth of the school system, including mandatory increases in Teachers' salaries under the Davis Law, and the remaining \$3,128,567.69 for increases in salaries as per the proposed new schedules.

Inasmuch as the matter of said \$3,128,567.69 requested for the purpose of increasing Teachers' salaries as per revised schedules was during the progress of this analysis referred by the Board of Estimate and Apportionment to a Special Committee, composed of the Comptroller, the President of the Board of Aldermen and three members of the Board of Education, appointed by the President of said Board, your Examiner has treated only herein of the estimate of the Board of Education, as per present schedules, and all recommendations in this report are made on said basis.

The total appropriations recommended in this report for 1908 are as follows:

Budget for 1908 as Recommended in This Report.

	Appropriations Recommended for 1908.	Budget Allowance for 1907.	Increase Recommended.
General School Fund.....	\$21,038,075 22	\$19,845,870 58	\$1,192,204 64
Special School Fund.....	5,674,888 37	5,070,057 58	604,830 79
Total.....	\$26,712,963 59	\$24,915,928 16	\$1,797,035 43

The amount herein recommended to be appropriated for the purposes of the General School Fund for the year 1908, \$21,038,075.22, represents an increase of \$1,192,204.64 over the corresponding appropriation for the current year which, it must be remembered, is entirely independent of and apart from any item based on any increase except for added teaching force and for the usual salary increases of the Department employees and of the teachers. It exceeds the product of the three mill tax by \$652,049.47, as against a corresponding excess over the three mill product in the Budget appropriation for the current year of \$928,488.03.

The amount herein recommended to be appropriated for the purposes of the Special School Fund for the year 1908 represents an increase of \$604,830.79 over the corresponding appropriation for the year 1907. The great bulk of said increase in the Special School Fund is found in the General Repairs Account, an increase of \$500,000 over the Budget allowance for the current year having been recommended for this particular account, in which a deficit has existed in the regular appropriation for every year since 1904, said deficit having been partially covered by the issue of Special Revenue Bonds to the amount of \$316,343.72 for 1904, \$80,000 for 1905, and \$500,000 for 1906. As yet no Revenue Bonds have been requested to supplement the General Repairs Account for the current year but it is well understood that the Budget allowance for said purpose is entirely inadequate to keep our vast public school plant in good repair.

The following summary presents a comparative view of the General School Fund and the Special School Fund appropriation accounts for 1908, as recommended in this report:

DEPARTMENT OF

Summary of Appropriations—All Boroughs Consolidated—General

	Total Expenditures Chargeable to 1906 Appropriation.	Appropriation for 1907.	Transfers of Approp- riation Accounts, 1907. Authorized by Board of Esti- mate and Apportion- ment.		Total Appropriation Available, 1907.
			Dr.	Cr.	
<hr/>					
General School Fund, as Per					
Present Schedule.....	\$18,741,648 16	\$19,845,870 58	.....	.....	\$19,845,870 58
Special School Fund.....	4,613,245 72	5,070,057 58	.....	.....	5,070,057 58
<hr/>					
Total.....	\$23,354,893 88	\$24,915,928 16	.....	.....	\$24,915,928 16
<hr/>					

Percentage of increase proposed, 1908 Budget over 1907 Allowance, .6721.

EDUCATION.

School Fund, as Per Present Schedule, and Special School Fund.

Amount Requested for 1908.	Compared with 1907 Approp- riation.		Amount Recommended for 1908.	Compared with 1907 Appropria- tion.	
	Increase.	Decrease.		Increase.	Decrease.
\$21,962,003 68	\$2,116,133 10	.....	\$21,038,075 22	\$1,192,204 64	.....
6,550,752 38	1,480,694 80	.....	5,674,888 37	604,830 79	.....
\$28,512,756 06	\$3,596,827 90	.....	\$26,712,963 59	\$1,797,035 43	.....

It is to be noted that the percentage of increase proposed for the 1908 Budget over the allowance for 1907 is .0721 as against a corresponding increase of .0666 in the Budget for 1907 over the allowance for 1906. This larger rate of increase is due mainly to the extraordinary increase recommended in the General Repairs Account.

The Three-Mill Tax and How It Operates.

Section 1064 of the Charter, as amended by chapter 43 of the Laws of 1903, provides that the Board of Estimate and Apportionment shall appropriate for the General School Fund an amount equal to not less than three mills on every dollar of assessed valuation of the real and personal estate of The City of New York, liable to taxation. This three-mill product has not been sufficient for the needs of the schools for several years past, and an extra allowance above said mill product has therefore been made each year, as set forth in the following statement:

Budget Allowance Over Three-Mill Product.

	Three-mill Product.	Budget Allowance.	Extra Allowance Above Mill Product.
1905.....	\$16,921,627 97	\$17,783,868 74	\$862,240 77
1906.....	17,736,438 68	18,739,422 97	1,002,984 29
1907.....	19,845,870 58	18,917,382 55	928,488 03

Assessed valuation for 1907 is \$6,795,341,915, making the three-mill product for 1907.....	\$20,386,025 75
The additional amount requested for the General School Fund for the year 1908 (including \$3,128,567.69 for proposed increase in salaries of teaching force) in excess of the three-mill product is.....	4,704,545 62
The additional amount recommended in this report for the General School Fund for the year 1908 in excess of the three-mill product is	652,049 47

From the decrease in the extra allowance over the three-mill product recommended for 1908, as compared with previous years, it might appear that the total amount recommended for the General School Fund for the coming year was relatively smaller than the corresponding amount recommended for previous years, but such is not the case. The decrease in the extra allowance recommended for 1908, as compared with 1907, is owing to the fact that the increase in the assessed valuation of real and personal estate makes the three-mill product for 1908 relatively larger than for the current year.

Analysis of the General School Fund Estimate.

The estimate of the amount of money that will be required for the purposes of the General School Fund for the year 1908, as presented by the Board of Education, is a very complicated statement. It includes, first, an estimate of the amount of money that will be required for each branch of the service if the salaries of Teachers are provided for on the basis of the salary schedules which now obtain. To this first estimate is added a second, which shows the corresponding amount of money that will be required for each branch of the service if the new salary schedules proposed by the Board of Education are put into operation. These two estimates are compared, the additional amount that will be required to put the new salary schedules into effect being shown for each item and collectively for each branch of the service.

As a basis for considering each of the forty-one different items in the 1908 estimate separately, and in order to get at the exact nature and amount of the proposed increases in expenditure, the following summary of the 1908 General School Fund estimate showing by gross totals the various items is reproduced in full:

Summary of the General School Fund Estimate

No. of Item.	Purpose.
Day Elementary Schools.	
1.	For salaries of persons now employed, May 31, 1907, in Day Elementary Schools, computed at the rates which will be operative December 31, 1907. (Figures based upon actual name by name computation).....
2.	For annual automatic increments for persons mentioned in Schedule 2, above. (Figures based upon actual name by name computation).....
3.	To fill vacancies existing in Day Elementary Schools at the time of preparation of this estimate, that is, persons commencing service at opening of schools in September, 1907, and consequently not included in the regular Day Elementary School Schedules, covered in Schedule 2, above. These classes, prior to September, 1907, were in charge of substitutes.....
4.	To provide for increased register up to December 31, 1907, that is, the estimated cost for 1908 of salaries of Teachers in new positions whose services begin between September 1 and December 31, 1907.....
5.	To provide for increased register during 1908, that is, the estimated cost for 1908 of salaries of Teachers beginning service in new positions during 1908.....
6.	For additional compensation for female Teachers of boys' classes.....
7.	For additional compensation for female Teachers of mixed classes.....
	Total.....
Day High Schools.	
8.	For salaries of persons now employed, May 31, 1907, in Day High Schools, computed at the rates which will be operative December 31, 1907. (Figures based upon actual name by name computation).....
9.	For annual automatic increments for persons mentioned in Schedule 2, above. (Figures based upon actual name by name computation).....
10.	To fill vacancies existing in Day High Schools at the time of the preparation of this estimate, that is, persons commencing service at opening of schools in September, 1907, and consequently not included in the regular Day High School Schedules, covered in Schedule 2, above.....
11.	To provide for increased register in Day High Schools up to December 31, 1907, that is, the estimated cost for 1908 of salaries of persons in new positions whose services begin between September 1 and December 31, 1907.....
12.	To provide for increased register in Day High Schools during 1908, that is, the estimated cost for 1908 of salaries of persons beginning service in new positions during 1908; also to provide for promotions from Assistants to First Assistants and from Juniors to Assistants.....
	Total.....
Teachers' Training Schools.	
13.	For salaries of persons now employed, May 31, 1907, in Teachers' Training Schools, computed at the rates which will be operative December 31, 1907. (Figures based upon actual name by name computation).....
14.	For annual automatic increments for persons mentioned in Schedule 2, above. (Figures based upon actual name by name computation).....
15.	To provide for increased register up to December 31, 1907, that is, estimated cost for 1908 of salaries of Teachers in new positions whose services begin between September 1 and December 31, 1907.....
16.	To provide for increased register during 1908, that is, estimated cost for 1908 of salaries of persons beginning service in new positions during 1908; also, to provide for promotions from Assistants to First Assistants.....
	Total.....

for 1908 as Presented by the Board of Education.

All Boroughs.			Totals Grouped.		
Estimated Requirements for 1908.			Estimated Requirements for 1908.		
Present Schedule.	Proposed Schedule.	Increase.	Present Schedule.	Proposed Schedule.	Increase.
\$14,784,157 00	\$16,926,713 00	\$2,142,556 00			
214,924 49	241,276 03	26,351 54			
332,945 00	384,025 00	51,080 00			
452,510 00	523,782 00	71,272 00			
272,566 82	316,067 97	43,501 15			
272,646 00	381,704 40	109,058 40			
159,720 00	159,720 00	.....		
<u>\$16,489,469 31</u>	<u>\$18,933,288 40</u>	<u>\$2,443,819 09</u>	\$16,489,469 31	\$18,933,288 40	\$2,443,819 09
\$2,022,500 00	\$2,387,410 00	\$364,910 00			
36,362 11	47,001 36	10,639 25			
25,650 00	28,425 00	2,775 00			
60,650 00	70,125 00	9,475 00			
77,551 82	86,676 62	9,124 80			
<u>\$2,222,713 93</u>	<u>\$2,619,637 98</u>	<u>\$396,924 05</u>	2,222,713 93	2,619,637 98	396,924 05
\$248,830 00	\$282,755 00	\$33,925 00			
3,738 42	4,404 18	665 76			
17,150 00	18,075 00	1,825 00			
22,823 32	25,075 00	2,251 68			
<u>\$292,541 74</u>	<u>\$331,209 18</u>	<u>\$38,667 44</u>	292,541 74	331,209 18	38,667 44

No. of Item.	Purpose.
Truant Schools.	
17.	For salaries of persons now employed, May 31, 1907, in Truant Schools, computed at the rates which will be operative December 31, 1907. (Figures based upon actual name by name computation)
18.	For annual automatic increments for persons mentioned in Schedule 2, above. (Figures based upon actual name by name computation)
19.	To provide for additional Teachers in Truant Schools now existing and for Principal and Teachers in the new Parental School, that is, estimated cost for 1908 of salaries of persons beginning service in new positions between September 1, 1907, and December 31, 1908....
Total.....	
Special Branches in Day Elementary Schools.	
20.	For salaries of persons now employed, May 31, 1907, as Teachers of Special Branches in Day Elementary Schools, computed at the rates which will be operative December 31, 1907. (Figures based upon actual name by name computation)
21.	For annual automatic increments for persons mentioned in Schedule 2, above. (Figures based upon actual name by name computation)
22.	To fill vacancies existing in the corps of Teachers of Special Branches in Day Elementary Schools at the time of preparation of this estimate; that is, persons commencing service at opening of schools in September, 1907, and consequently not included in the regular schedule of Teachers of Special Branches in Day Elementary Schools, covered in Schedule 2, above
23.	To provide for increased register from September 1, 1907, to December 31, 1908; that is, estimated cost for 1908 of salaries of Teachers of Special Branches in new positions in Day Elementary Schools, whose services begin between September 1, 1907, and December 31, 1908
Total.....	
Evening Schools.	
24.	For Evening Elementary Schools.....
25.	For Evening High Schools.....
26.	For Supervisors of Special Branches.....
Total.....	
Vacation Schools and Playgrounds, Recreation Centres, Baths, etc.	
27.	For Vacation Schools
28.	For Vacation Playgrounds
29.	For Evening Recreation Centres.....
30.	For Baths
31.	For Music on Evening Roof Playgrounds.....
32.	For General Supervisors, Vacation Schools and Playgrounds.....
Total.....	

All Boroughs.			Totals Grouped.		
Estimated Requirements for 1908.			Estimated Requirements for 1908.		
Present Schedule.	Proposed Schedule.	Increase.	Present Schedule.	Proposed Schedule.	Increase.
\$9,252 00	\$10,164 00	\$912 00			
92 61	84 00	Less 8 61			
22,915 00	23,867 00	952 00			
<u>\$32,259 61</u>	<u>\$34,115 00</u>	<u>\$1,855 39</u>	32,259 61	34,115 00	1,855 39
\$511,630 00	\$546,130 00	\$34,500 00			
9,516 43	12,132 05	2,615 62			
28,490 00	28,490 00	.....		
88,312 20	88,895 30	583 10			
<u>\$637,948 63</u>	<u>\$675,647 35</u>	<u>\$37,698 72</u>	637,948 63	675,647 35	37,698 72
\$411,160 00	\$479,447 50	\$68,287 50			
284,445 00	340,580 00	56,135 00			
1,620 00	1,620 00	.....		
<u>\$697,225 00</u>	<u>\$821,647 50</u>	<u>\$124,422 50</u>	697,225 00	821,647 50	124,422 50
\$76,102 50	\$88,740 00	\$12,637 50			
86,532 00	102,624 00	16,092 00			
109,100 00	132,100 00	23,000 00			
10,000 00	10,000 00	.....		
12,672 00	12,672 00	.....		
2,088 00	2,088 00	.....		
<u>\$296,494 50</u>	<u>\$348,224 00</u>	<u>\$51,729 50</u>	296,494 50	348,224 00	51,729 50

No. of
Item.

Purpose.

General Supervision.

33.	For Board of Superintendents.....
34.	For District Superintendents
35.	For Board of Examiners.....
36.	For Supervisors, Directors, et al.....
	Total.....

Attendance Officers.

37.	For salaries of present corps of Attendance Officers.....
38.	For salaries of additional Attendance Officers.....
	Total.....

Miscellaneous.

39.	For Corporate Schools
40.	For Lecturers' Fees
41.	For substitutes in place of absentees, also per diem Teachers.....
	Total.....

All Boroughs.			Totals Grouped.		
Estimated Requirements for 1908.			Estimated Requirements for 1908.		
Present Schedule.	Proposed Schedule.	Increase.	Present Schedule.	Proposed Schedule.	Increase.
\$62,000 00	\$62,000 00	.....		
130,000 00	130,000 00	.....		
20,000 00	24,000 00	\$4,000 00			
68,050 00	70,050 00	2,000 00			
\$280,050 00	\$286,050 00	\$6,000 00	280,050 00	286,050 00	6,000 00
\$100,900 00	\$100,900 00	.....		
18,000 00	18,000 00	.....		
\$118,900 00	\$118,900 00	.....	118,900 00	118,900 00	.....
\$300,000 00	\$300,000 00	.....	300,000 00	300,000 00	.....
81,000 00	81,000 00	.....	81,000 00	81,000 00	.....
513,400 96	540,851 96	\$27,451 00	513,400 96	540,851 96	27,451 00
\$21,962,003 68	\$25,090,571 37	\$3,128,567 69	\$21,962,003 68	\$25,090,571 37	\$3,128,567 69

As before stated, the present analysis deals with the 1908 estimate, as per present schedule only.

Under the provisions of the Charter, the appropriation for the General School Fund is made in bulk and for this reason no separate accounting is kept in the Finance Department of disbursements on account of each of the several items mentioned in the above statement. It has therefore been found impracticable to institute a detailed comparison of the amounts estimated to be required for each of the several purposes of the General School Fund, with the corresponding expenditures for 1906, and amounts made available for 1907, as is done with each of the several accounts included in the Special School Fund. In so far, however, as such a comparison can be made upon the basis of a summary of payments on account of the General School Fund for 1906, as furnished by the Auditor of the Board of Education for the purposes of this report, and upon the apportionment of the Budget allowance for the General School Fund for the current year, as made by the Committee on Finance, Board of Education, it is set forth in the following comparative table presented herewith and marked Schedule "A":

Schedule

Summary of General School Fund for 1908, as Per

No. of Items.	Branch of Service.	1906 Account Ex- penditures, as per Department of Education Books, July 31, 1907.	Appropriation for 1907 (Made in Bulk), as Apportioned by the Board of Education.	Transfers of Appropria- tion Accounts, 1907, Authorized by Board of Estimate and Appor- tionment.	
				Dr.	Cr.
1.	Day Elementary Schools, In- cluding Substitute and Per Diem Teacher Account.....	\$14,858,035 19 }			
2.	Day High Schools.....	1,992,428 77 }			
3.	Teachers' Training Schools....		\$18,387,519 71	.....	.....
4.	Truant Schools	11,347 11 }			
5.	Special Branches in Day Ele- mentary Schools.....	409,293 24 }			
6.	Evening Elementary Schools...	370,662 55 }	560,000 00	.....	.....
7.	Evening High Schools.....	209,768 41 }			
8.	Supervisors of Special Branches in Evening Schools.....	.....	.....	.....	.....
9.	Vacation Schools, Playgrounds, Recreation Centres and Baths	173,024 57	173,000 00	.....	.....
10.	General Supervision	269,980 02	279,000 00	.....	.....
11.	Salaries of Attendance Officers	88,487 39	95,700 00	.....	.....
12.	Corporate Schools	282,690 00	285,000 00	.....	.....
13.	Lecturers' Fees	64,125 86	65,650 87	.....	.....
14.	Examining Papers.....	11,805 05	.....	.....	.....
		<hr/>	<hr/>	<hr/>	<hr/>
		\$18,741,648 16	\$19,845,870 58	.....	.....

"A."

Present Schedule, All Boroughs Consolidated.

Total Appropriation Available for 1907.	Amount Requested for 1908, as Per Present Schedule.	Compared with 1907 Appropriation.		Amount Recommended for 1908, as Per Present Schedule.	Compared with 1907 Appropriation.	
		Increase.	Decrease.		Increase.	Decrease.
\$18,387,519 71	\$17,002,870 27			\$16,526,169 77		
	2,222,713 93			2,122,458 65		
	292,541 74	\$1,800,814 47	.....	273,713 00	\$1,050,605 51	.....
	32,259 61			22,728 81		
	637,948 63			493,054 99		
560,000 00	411,160 00	135,605 00	.....	384,215 00	90,000 00	.....
	284,445 00			265,785 00		
.....	1,620 00	1,620 00	.....	.....	.....	.....
173,000 00	296,494 50	123,494 50	.....	185,000 00	12,000 00	.....
279,000 00	280,050 00	1,050 00	.....	280,050 00	1,050 00	.....
95,700 00	118,900 00	23,200 00	.....	118,900 00	23,200 00	.....
285,000 00	300,000 00	15,000 00	.....	285,000 00	.....	.....
65,650 87	81,000 00	15,349 13	.....	81,000 00	15,349 13	.....
.....
\$19,845,870 58	\$21,962,003 68	\$2,116,133 10	.....	\$21,038,075 22	\$1,192,204 64	.....

Recapitulation.

Total expenditures chargeable to 1906 appropriation account.....	\$18,741,648 16
Total appropriation for 1907.....	19,845,870 58
Total amount requested for 1908, as per present schedule.....	21,962,003 68
Total amount recommended for 1908, as per present schedule.....	21,038,075 22
Total increase recommended for 1908, as per present schedule, over appropriation for 1907	<u>1,192,204 64</u>

DAY ELEMENTARY SCHOOLS.

Items 1 to 7 Inclusive, and Item 41.

The bulk of the General School Fund for any given year is expended for the payment of the salaries of Teachers in the elementary schools. According to figures submitted in Schedule No. 2 of the departmental estimate, the total number of persons employed in the regular day schools of the City on May 31, 1907, aggregates 15,537, of which number 13,901 were Principals and Teachers in the elementary schools. In addition to said corps there were at that time 283 substitutes regularly employed in the elementary schools as additional Teachers to do work of a clerical nature.

In this analysis, the estimate of the amount of money required for the payment of substitutes in place of absentees, and for additional per diem Teachers who act as Clerks (Item 41 of 1908 departmental estimate, as hereinbefore given), aggregate \$513,400.96, is consolidated with the estimate for elementary schools because the bulk of disbursements for said purposes is for said schools, and also because expenditures for substitutes are consolidated with expenditures for regular Teachers in the Board of Education summary of General School Fund payments furnished for the purposes of this report.

The total estimate of the amount of money that will be required for 1908 for the payment of salaries of Teachers in the elementary schools, including said \$513,400.96 requested for substitutes and per diem Teachers, aggregates \$17,002,870.27. This amount represents an increase of \$642,460.50 over the corresponding estimate for the current year and an increase of \$2,144,835.08 over the actual disbursements for said purposes for the year 1906, as per Board of Education books.

Although the estimate of the amount of money that will be required for the purposes of the elementary schools for 1908 is more conservative than the corresponding estimate for the current year and for the year preceding, it is still largely in excess of the actual needs of this division of the school system. This is owing chiefly to the fact that in making up its departmental estimate the Board of Education takes no account of the moneys which will become available through the withdrawal of Teachers during the coming year for whom salaries have been provided for the entire year, and overestimates the number of Teachers that will be required to provide for increased registration and to fill vacancies.

According to the figures showing the average registration in the elementary schools of the City for the past year, as submitted to the Board of Education by the City Superintendent of Schools, from month to month, and also for the entire year ending July 31, 1906, as shown in the last annual report of the City Superintendent, the present annual rate of increase in the school population as registered in the elementary schools, is less than 4 per cent. Dr. Maxwell's figures show that the increase in the net enrollment in all the day schools in the City for the year ending July 31, 1906, over the net enrollment for the preceding year was 24,819 pupils, or 3.79 per cent. The increase in the average monthly register for the year ending July 31, 1906, in all the schools in the City over the average monthly register for the preceding year was 17,024 pupils, or only 3.1 per cent., while the increase in the average register

in the elementary schools alone for said year over the average register for the preceding year was only 14,285 pupils, or 2.77 per cent. In this connection it should be noted that it is customary to provide Teachers on the basis of the average register. The figures for June, 1907, which are the latest ones at hand at the date of this writing, show that the total registration in the elementary schools for June, 1907, was 549,871, as against 527,815 for June, 1906, an increase of 22,056 pupils, or 4.2 per cent.

It would appear that expenditures for the elementary schools should increase in approximately the same proportion as the registration of pupils, and this would doubtless be the case were it not for two facts: First, the average number of pupils to a Teacher in the elementary schools of the City has been too large, and so gradually the average size of a class is being decreased. This, of course, goes to increase the number of Teachers required. Second, the Board of Education has recently adopted the policy of forming ungraded and special classes for pupils too old for the grade and for defective children. Such classes are usually considerably smaller than the average class in the elementary school, and this again goes to necessitate a larger teaching force. These facts seem to render necessary an annual allowance of approximately 5 per cent. increase in expenditures for the elementary schools.

The total expenditures for the elementary schools on account of the General School Fund for the year 1906, as per the statement of the Auditor of the Board of Education hereinbefore mentioned, aggregate \$14,858,035.19. Allowing for an increase at the rate of 5 per cent. per year, it is estimated that corresponding expenditures for the current year will aggregate \$15,600,936.95, and for the year 1908, \$16,380,983.80, as against \$16,526,169.77, which is the allowance for elementary schools recommended in this report.

As the result of this analysis your Examiner recommends that \$476,700.50 be deducted from the estimate for the elementary schools for 1908, as submitted by the Board of Education, for reasons hereinafter stated, as follows:

Deductions in Elementary School Estimate for 1908, as Recommended in This Report.

Amount requested by Board of Education..... \$17,002,870 27

Deductions Recommended—

1. Because of fund made available through the withdrawal of Teachers and of duplication in estimates of numbers of vacancies..... \$332,945 00
2. Because estimates to provide for increased registration are larger than present rate of increase in elementary school population will justify.... 122,055 96
3. Because estimated expenditures for Substitutes are larger than disbursements for current and preceding year will justify..... 21,699 54

Total 476,700 50

Net amount recommended for elementary day schools for
1908 \$16,526,169 77

Item 1 of the 1908 estimate, as submitted by the Board of Education, aggregating \$14,784.157, constitutes the amount of money estimated to be required for the payment of salaries of persons actually employed in the elementary schools of the City May 31, 1907, computed at the rates which will be operative December 31, 1907, figures based upon name by name computation. Starting with this sum as a basis, six items of estimated increase in expenditures for 1908 are added as indicated below, thereby making a total of \$16,489,469.31 for elementary day schools:

1908 Estimate for Day Elementary Schools.

Item 1—For salaries of persons employed May 31, 1907.....	\$14,784.157 00
Item 2—For automatic increments for persons now employed.....	214,924 49
Item 3—To fill vacancies existing at the time of preparation of estimate	332,945 00
Item 4—To provide for increased register up to December 31, 1907.....	452,510 00
Item 5—To provide for increased register during 1908.....	272,566 82
Item 6—For additional compensation for female Teachers of boys' classes	272,646 00
Item 7—For additional compensation for female Teachers of mixed classes	159,720 00
	<hr/>
	\$16,489,469 31
	<hr/>

The estimates of the amount of money that will be required to fill vacancies and to provide for increased register (items 3, 4 and 5) are based upon a statement printed in the Departmental Estimate (pages 4 and 5), and called Document A. Said document, which is prepared by the Committee on Nomination, Transfer and Assignment, Board of Superintendents, sets out that additional Teachers will be needed for the elementary schools for the year 1908, as follows:

Additional Teachers Required for 1908.

Item 3.

	For One Year.	
	Men.	Women.
(a) Principals to Fill Vacancies Existing May 31, 1907—		
Manhattan.....	1	..
The Bronx.....	..	..
Brooklyn.....	1	..
Queens.....	..	..
Richmond.....	..	..

	For One Year.	
	Men.	Women.
(b) Assistants to Principals to Fill Vacancies Existing May 31, 1907—		
Manhattan.....	5	5
The Bronx.....	1	5
Brooklyn.....	..	..
Queens.....	..	3
Richmond.....	..	1
(c) Regular Teachers, Including Kindergartners, and Additional Teachers to Fill Vacancies Existing May 31, 1907—		
Manhattan.....	19	135
The Bronx.....	3	21
Brooklyn.....	17	122
Queens.....	7	53
Richmond.....	3	24

Item 4.

	For One Year.	
	Men.	Women.
(a) Principals for New Schools to Be Opened Between September 1, 1907, and December 31, 1907—		
Manhattan.....	1	1
The Bronx.....	1	..
Brooklyn.....	1	1
Queens.....	2	..
Richmond.....	1	..
(b) Assistants to Principals for New Positions Occurring Between September 1, 1907, and December 31, 1907—		
Manhattan.....	1	6
The Bronx.....	1	2
Brooklyn.....	..	..
Queens.....	..	2
Richmond.....	..	..
(c) Regular Teachers, Including Kindergartners and Additional Teachers, for New Classes to Be Formed Between September 1, 1907, and December 31, 1907—		
Manhattan.....	14	102
The Bronx.....	8	58
Brooklyn.....	32	226
Queens.....	14	100
Richmond.....	2	16

Item 5.

		For 5.6 Months.	
		Men.	Women.
(a) Principals for New Schools to Be Opened Between January 1, 1908, and December 31, 1908—			
Manhattan.....	1	2	
The Bronx.....	..	..
Brooklyn.....	3	..	
Queens.....	2	1	
Richmond.....	..	..
(b) Assistants to Principals for New Positions Occurring Between January 1, 1908, and December 31, 1908—			
Manhattan.....	1	8	
The Bronx.....	..	2	
Brooklyn.....	..	..
Queens.....	..	6	
Richmond.....	..	1	
(c) Regular Teachers for New Classes to Be Formed Between January 1, 1908, and December 31, 1908—			
Manhattan.....	12	85	
The Bronx.....	12	87	
Brooklyn.....	44	311	
Queens.....	19	138	
Richmond.....	4	28	

Summarizing the above statement, it appears that 1,785 additional Teachers for the elementary schools should be provided for in the 1908 Budget, 1,018 of said total to be employed for the full year and the remainder for an average period of 5.6 months, as follows:

	Principals.	Assistants to Principals.	Teachers
To fill vacancies existing May 31, 1907.....	2	20	404
For new schools to be opened between September 1, 1907, and December 31, 1907.....	8	12	572
For new schools to be opened between January 1, 1908, and December 31, 1908.....	9	18	740
Total.....	19	50	1,716
Grand total.....			1,785

According to the figures given in the departmental estimate of the Board of Education the present corps of Teachers in the elementary schools aggregates 12,684 women and 1,217 men, making a total of 13,901. As just stated, Document A estimates that 1,785 additional Teachers for the elementary schools will need to be provided for in the 1908 Budget. This is an increase of approximately 13 per cent. in the teaching force, as against an annual increase of 2.77 per cent. in the average register of said schools for the year ending July 31, 1906, as per Superintendent Maxwell's figures in his annual report for 1906, as herein previously stated. It is very evident that any estimate based on Document A must be far in excess of the actual needs of the schools.

It hardly appears possible that it is necessary to provide salaries for 1,785 additional Teachers for the elementary schools in the Budget for 1908, and yet Items 3, 4 and 5 of the 1908 estimate, aggregating \$1,058,021.82, are made up on this basis. If the figures submitted by the Board of Education in the 1908 estimate are compared with the corresponding facts submitted in the 1907 estimate, it will appear that the total number of Teachers employed in the elementary schools May 31, 1907, exceeds the total number of Teachers employed in said schools on May 31, 1906, by 769. In other words, the net increase in the elementary school force for the entire year intervening between the two dates just mentioned was only 769 Teachers. Even this increase seems excessive in the light of the following statement made by the City Superintendent of Schools in his last annual report: "It is obvious that, if the population of our city continues to increase at the present rate, it will be necessary each year to provide at least 25,000 new sittings and to increase the teaching force annually by 500 Teachers." Especially when it is considered that the Superintendent of Schools is speaking of the school system as a whole, including the secondary as well as the elementary schools.

The facts just stated clearly show that less than 800 additional Teachers will need to be provided for in the 1908 Budget instead of 1,785, which is the number upon which the proposed expenditures for the elementary schools are based. With classes averaging 43 pupils to a Teacher, and making deductions for Principals and heads of departments, and due allowance for the smaller size of ungraded and special classes, 800 additional Teachers would be amply sufficient to care for 25,000 additional pupils, which number, as already shown, is largely in excess of the present yearly increase in the average register in the elementary schools. In fact, the official figures herein previously quoted show that the total increase in registration in the elementary schools for June, 1907, exceeds the registration for June, 1906, by only 22,056 pupils.

As already indicated in this report the wide discrepancy between the actual needs of the elementary schools for additional Teachers and their estimated requirements as set forth in Items 3, 4 and 5 of the 1908 estimate, is due to several

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[illegible]

With the growth of the teaching corps as a whole the number of withdrawals is increasing every year, although the statistics at hand show that the present rate of increase is not so large as during 1903 and 1904, when the Teachers' Retirement Law was first taking full effect.

The total number of withdrawals from service in the elementary corps for the year ending July 1, 1907, aggregates 824, as against a corresponding number of 810 for the school year preceding, an increase of 14. It is safe to assume that the withdrawals for the year ending July 1, 1908, will at least equal those for the school year ending July 1, 1907.

In order to determine the facts concerning the balances which accrue from the annual salary appropriations of the Board of Education because of Teachers who withdraw from service, an examination was made by the Bureau of Municipal Investigation and Statistics several years ago. The result of said examination was as follows:

Board of Education, Salaries Account for 1903 and 1904 combined,	
total amount of money appropriated for Teachers who after-	
ward withdrew from service.....	\$1,148,534 00
Balance of salary appropriation unused because of said withdrawals	
from service	522,151 00

Of the above balance of salary appropriations unused because of the withdrawal of Teachers who resigned, retired, died or were dismissed from service, \$241,039.37 is for the year 1903 and \$281,111.70 is for the year 1904. On the basis of these figures it is entirely safe to make a deduction of \$300,000 or more from the amount estimated to be required for the elementary schools for the year 1908 on this score.

To Fill Vacancies.

Document A states that 426 additional Teachers (including Principals and Assistants to Principals) will be needed to fill vacancies existing in the elementary schools at the time the General School Fund estimate for 1908 was made up, and it is estimated (Item 3) that \$332,945 will be required to pay the salaries of said Teachers.

It would appear that said estimate of the amount of money required to fill vacancies as given in Item 3 is, in part, already covered in Item 1. When the Auditor of the Board of Education makes up Item 1 he counts all of the Teachers actually employed in the schools on the May 31st preceding. At the same time the Committee on Nomination and Transfer, which is preparing Document A, upon which Item 3 of the estimate is based, has in its hands numerous resignations of Teachers, most of which are to take effect at the close of the term in June, or just after the summer vacation, the latter plan being favored because it enables a Teacher who is about to quit the service to draw her salary during the summer vacation. Naturally the Committee on Nomination and Transfer pro-

vides for said potential vacancies. In this way duplications occur, a given Teacher being actually in the service, according to the Auditor's calculation, and potentially out of the service, according to the calculations of the Committee on Nomination and Transfer.

Taking into consideration said duplication, and setting over against the amount requested to fill vacancies the estimated \$300,000 which will become available through the withdrawal of Teachers, it would appear that the entire estimate of the amount required to fill vacancies, \$332,945, might be eliminated from the 1908 estimate, and a recommendation to this effect is hereby made.

To Provide for Increased Registration.

Items 4 and 5 of the estimate, aggregating \$725,076.82, represent the amount of money estimated to be required for the increase in register in the elementary schools during the remainder of the current year and for the whole of the year 1908. The details for said items appear on page 67 of the departmental estimate, where it is shown that said sum will be needed to provide salaries for 6 men Principals, 2 women Principals, 2 men Assistants to Principals, 10 women Assistants to Principals, 70 men Teachers and 502 women Teachers, for one year, at an aggregate cost of \$452,510, and for 6 men Principals, 3 women Principals, 1 man Assistant to Principal, 17 women Assistants to Principals, 91 men Teachers and 649 women Teachers, for 5.6 months, at an aggregate cost of \$272,566.82.

For some years past, in making up its departmental estimate, the Board of Education has requested large increases to provide for increased registration. Simply because it is so problematical and involves calculations which are somewhat mystifying to the layman, as well as very complex, this particular item affords a good opportunity for what is vulgarly called "padding an estimate." In the light of the facts already stated regarding the present rate of increase in the elementary school population and the number of additional Teachers needed for the elementary schools as a whole for 1908, it is clear that an estimate calling for provision for 1,359 additional Teachers to provide for increased registration alone is so far in excess of the actual needs of the schools that it is entirely safe to make a substantial deduction therein. It is therefore recommended that a deduction of \$122,055.96 be made in the aggregate estimate of the amount of money required to provide for increased registration (\$725,076.82), the allowance for said purpose for 1908 being fixed at \$603,020.86.

Expenditures for Substitutes and Per Diem Teachers.

Item 41 of the departmental estimate for 1908, aggregating \$513,400.96, constitutes the amount of money that is estimated to be required for paying the salaries of substitutes in place of absentees, and also the salaries of per diem Teachers employed as Clerks. Of this sum \$192,157 is for paying the salaries of substitute additional Teachers or Clerks, and the remainder, \$348,674.96, for paying substitutes in place of absentees. The latter sum is distributed as follows:

Substitutes for Absentees.

Estimated cost of regular substitutes in place of absentees, and of special substitutes from the several training schools for Teachers for current year		\$316.995 42
Add 10 per cent. for average increase of 1908 over present rate.....		31,699 54
		<hr/>
		\$348,694 96
		<hr/>

As appears from the above statement, 10 per cent. is added for average increase for 1908, over estimated cost for 1907. A comparison of the facts concerning the cost of substitutes for the year 1906, as submitted in the departmental estimate a year ago, with the corresponding facts submitted in the estimate for 1908, shows that the estimated disbursements for substitutes in place of absentees for 1907, as based upon the actual cost of said Teachers from January 1 to June 30, 1907, represents an increase of \$8,905.48, or less than 3 per cent. over the corresponding disbursements for substitutes during the year 1906. In the light of this fact, it is clear that the estimate for said purpose for 1908 is entirely too large. It is, therefore, recommended that the sum of \$10,000 be allowed for the average increase of 1908 over the current year, which allowance would represent a deduction of \$21,699.54 in the estimate submitted. This would make the total allowance for substitute and per diem Teachers aggregate \$491,701.42, which is the amount herein recommended.

Recapitulation.

To sum up, the deductions herein recommended in the General School Fund estimate for 1908, namely, \$332,945 on account of withdrawal of Teachers and duplications in estimate of number of Teachers required to fill vacancies, \$122,055.96 in amount asked to provide for increased registration, and \$21,699.54 in amount asked to provide substitutes for absentees, aggregate \$476,700.50, and reduce the estimate of the Board of Education to \$16,526,169.77, which is the amount herein recommended for General School Fund purposes for the coming year, said amount being distributed as follows:

Allowance for Elementary Schools for 1908, as Recommended in This Report.

For salaries of persons now employed, May 31, 1907, in day elementary schools, computed at rates which will be operative December 31, 1907		\$14,784,157 00
For annual automatic increments for persons mentioned in item 1, above		214,924 49
To provide for increased register between September 1 and December 31, 1907, and during 1908.....		603,020 86
For additional compensation for female Teachers of boys' classes....		272,646 00

For additional compensation for female Teachers of mixed classes..	159,720 00
For substitute and per diem Teachers.....	491,701 42
Total appropriation recommended.....	<u>\$16,526,169 77</u>

Day High Schools, Items 8 to 12, Inclusive.

The number of Teachers employed in the high schools of the City on May 31, 1907, was 520 men and 557 women, a total of 1,077. To provide salaries for said corps for the year 1908, and for such additional Teachers as will be needed to fill vacancies, and to provide for increased register, it is estimated that \$2,222,713.93 will be required. This amount is distributed as follows:

Item 8, for salaries of persons now employed.....	\$2,022,500 00
Item 9, for actual automatic increments for persons now employed....	36,362 11
Item 10, to fill vacancies existing at the time of the preparation of the estimate	25,650 00
Item 11, to provide for increased register up to December 31, 1907..	60,650 00
Item 12, to provide for increased register during 1908.....	77,551 82
Total.....	<u>\$2,222,713 93</u>

According to Document B, departmental estimate, Board of Education, the average register in the high schools of the City for the past five years is as follows:

Year.	Register.	Increase.	Per Cent. Increase.
Year ending July, 1902.....	15,185	.....	....
Year ending July, 1903.....	17,065	1,880	12.
Year ending July, 1904.....	19,330	2,265	13.
Year ending July, 1905.....	20,770	1,440	7.4
Year ending July, 1906.....	21,493	723	3.4

As will appear from the above statement, the annual increase in the high school registration has been very much less for the past two years than for 1903 and 1904, but according to figures furnished to your Examiner for the purposes of this report by the Associate Superintendent in charge of high schools, the average registration for the year 1907, figures for which were not yet at hand when the estimate was made up, the average registration in high schools for the year ending July 31, 1907, was 22,913. Said registration represents an increase of 1,438 pupils, or 6.69 per cent. The register for September 13, 1907, which is just at hand, shows a still larger rate of increase, 2,207 more pupils being registered in the high schools on that date than on the

corresponding date of the year preceding. An industrial course for boys is now offered in Manhattan, and a commercial course for girls has been added in Brooklyn, and it is, therefore, probable that provision must be made for an increase in registration during 1908, which will be much greater in proportion than that of 1907 over the preceding year.

It is difficult to institute a comparison on the basis of the estimate submitted for high schools for the year 1908, as is done with other accounts, because hitherto estimates and expenditures for high schools have been consolidated with corresponding items for training schools, these two accounts being segregated for the first time in the departmental estimate for 1908. The following figures for high schools alone have been furnished by the Associate Superintendent in charge of high schools for the purposes of this report:

General School Fund, Expenditures for High Schools.

Year.	Amount.	Per Cent. Increase.
1904-1905.....	\$1,671,375 93	....
1905-1906.....	1,721,642 24	3.
1906-1907.....	1,902,235 14	10.5

As appears from the above statement, the total disbursements for high schools for the school year ending July, 1907, aggregate \$1,902,235.14, which sum is \$320,478.79, or approximately 17 per cent. less than the total estimate of the amount of money that will be required for the maintenance of said schools for 1908. It is also to be noted that expenditures for high schools for the school year ending last July represent an increase of 10.5 per cent. over corresponding expenditures for the preceding year, and that expenditures increased at the rate of 10.5 per cent. while registration increased at the rate of 6.69 per cent.

The figures just given show that expenditures for high schools have already assumed very large proportions and are increasing at a rapid rate. This is due to the growing demand in all boroughs for a full high school course. The notion seems to have gained ground that the high schools of the City are organized on a somewhat extravagant basis, and there would seem to be some cause for making such a judgment. Your Examiner has found that in some schools, especially in the boys' high schools in Manhattan, the corps of Teachers is larger than the number of pupils on register seems to justify, and that in some instances, expenditures for supplies and apparatus also tend toward extravagance. This tendency is partially due to the fact that supplies and apparatus for the high schools are largely paid for out of special appropriations received from the State, over which the Board of Estimate and Apportionment has no direct control.

It would appear, however, that the same economy and thrift which now characterizes the management of the Bureau of Supplies should be applied in the administration of said high school funds, and an effort should be made to bring about this reform during the coming year.

Your Examiner believes that appropriations for the high schools for the coming year should be sufficient to provide for the normal extension and development of this highly important branch of the school system in all boroughs. He therefore recommends that the allowance for said schools for the year 1908 be fixed at \$2,122,458.65. This amount represents an increase of 10 per cent. over the expenditures for high schools for the school year ending July, 1907, with an additional \$30,000 to cover the automatic increments in Teachers' salaries. Although the appropriation herein recommended is \$100,235.28 less than the estimate submitted, your Examiner believes it to be ample to provide generously for the actual needs of the high schools.

Teachers' Training Schools, Items 13 to 16, Inclusive.

The Training Schools for Teachers include the New York Training School for Teachers, the Brooklyn Training School for Teachers and the Jamaica Training School for Teachers. Said schools had in their employ 148 Teachers on May 31, 1907. To provide salaries for said corps during the coming year, it is estimated that \$248,830 will be required, together with an additional \$3,738.42 for annual automatic salary increments. In addition to this amount it is estimated that \$17,150 will be required to provide for increased register in the Training Schools up to December 31, 1907, and \$22,823.32 to provide for increased register during 1908. This makes a total estimate of \$292,541.74 for the maintenance of Training Schools for the year 1908.

According to figures submitted in the Departmental Estimate, the register of students in the New York Training School for Teachers and the Brooklyn Training School for Teachers has increased approximately 25 per cent. during the past year. At the same time the attendance in the Jamaica Training School for Teachers has decreased, but this is doubtless due to a change of administration, said school having been transferred to the City by the State a year ago last January. The expectation is that the register in this school will increase from this time forward, as in the case of the other two schools.

Considering the prospective needs of the several Training Schools for Teachers, as set forth in Document C of the Departmental Estimate, it is recommended that \$273,713 be appropriated for said schools for the year 1908, which sum represents an increase of \$24,883, or 10 per cent. in the amount required to pay the Teachers employed on May 31, 1907, at the rate which will be operative next December. In view of the fact that the Model School of the New York Training School will require fewer Teachers in its new building and the uncertainty as to the increase in attendance in the Jamaica School, the appropriation recommended has been fixed at a sum which represents the deduction of \$18,828.74 in the estimate submitted.

Truant Schools, Items 17 to 19, Inclusive.

The estimate of the amount of money that will be required for maintenance of the Truant Schools for the year 1908 aggregates \$32,259.61. This estimate is made up of \$9,252, which is the amount estimated to be required to pay the salaries of Teachers now employed in the New York Training School and in the Brooklyn Training School, \$92.61, which is the amount required to provide for annual automatic increments in the salaries of said Teachers, and \$22,915, which is the amount estimated to be required to provide for additional Teachers in the Truant Schools now existing, and for Principals and Teachers in the new Parental School which it is expected will be opened some time during the early part of the coming year.

The detailed statement given on page 70 of the Departmental Estimate states that 1 Principal, 13 men Teachers, 7 women Teachers, 2 regular substitutes and 1 substitute additional Teacher will be needed for the coming year. It appears that the estimate of the number of additional Teachers necessary for the Truant Schools for the coming year is largely in excess of the apparent needs, especially in the case of the new Parental School, which has accommodations for only 180 boys but for which a corps of 19 Teachers is estimated to be required. It is, therefore, recommended that a deduction be made in the estimate for additional Teachers for all schools equivalent to the amount required for 6 men Teachers, 4 women Teachers and 1 regular substitute, and that the remainder of the estimate for additional Teachers, amounting to \$13,384.20, be allowed. This sum, together with the \$9,252 requested for salaries of persons now employed, and \$92.61 requested for annual automatic increments, will amount to \$22,728.81, which is the appropriation herein recommended for the Truant Schools for 1908. Should it be necessary to provide more Teachers for the new Parental School than are allowed for herein, the appropriation would still appear to be ample when it is considered that said school will probably not be opened until April or May.

Special Branches in Day Elementary Schools, Items 20 to 23, Inclusive.

The Board of Education continues to increase the number of Special Supervisors employed in the elementary schools regardless of the need which exists for such supervision. Perhaps no other subject in the elementary school course is so simple and so easily taught as plain sewing, and still supervision of this branch of instruction continues to be provided for all Teachers regardless of whether they need it or not. It also continues to classify Teachers of cooking, foreign languages and shopwork with Supervisors of special branches, notwithstanding the fact that the former are simply regular class Teachers. From this time forward the number of Supervisors of sewing, music, drawing and physical culture might be considerably reduced, while additional Teachers of cooking and shopwork are needed every year.

The total corps of Special Teachers employed in the elementary schools May 31, 1907, consists of 288 women and 114 men, an aggregate of 402 as against a corresponding aggregate of 313 employed on the same date of the preceding year. The Committee

on Nomination, Transfer and Assignment, Board of Education, estimates that 29 additional Teachers to fill vacancies and 108 additional Teachers to provide for increased registration will need to be provided for in the 1908 Budget, at an aggregate cost of \$116,802.20. This sum, together with \$511,630 estimated to be required to provide for the salaries of Special Teachers now employed, and \$9,516.43 estimated to be required to provide for annual automatic increments in salaries of said corps, makes a total of \$637,948.63, which sum is the amount of money requested for salaries of Special Teachers in day elementary schools for the year 1908.

As is already known, after a far reaching investigation of the whole matter of Special Teachers in the elementary schools made by the Finance Department in 1904, the conclusion was reached that expenditures for said purposes are now on an extravagant and unscientific basis. The whole system of special supervision in the elementary schools needs to be reorganized, but as yet nothing has been effected in the way of eliminating waste in this branch of the school system. The figures submitted by the Auditor of the Board of Education show that the actual disbursements for special branches in the day elementary schools for the year 1906 aggregate \$409,293.24. The books of the Department of Finance show that the payrolls for Special Teachers for August of the current year are on a basis of \$493,054.99 per year. Your Examiner believes that expenditures for Special Teachers should not be increased, and it is therefore recommended that no allowance be made for additional Teachers during the coming year, the amount recommended herein being limited to the sum required to pay the corps as now constituted, namely, \$493,054.99. Additional Teachers of cooking and shopwork should be provided for by curtailing expenditures for supervisors of sewing, drawing, music and physical training.

Evening Schools, Items 24 to 26, Inclusive.

Because of a general complaint following the retrenchment of 1904, to the effect that the evening schools were suffering from a lack of funds, the Board of Estimate and Apportionment recommended to the Board of Education that the entire appropriation requested for evening schools for 1906, \$694,261, be set aside from the General School Fund appropriation for said year for said purpose, which recommendation was accepted by the Finance Committee of the Board of Education in apportioning the General School Fund for that year.

During the progress of the year 1906, it became apparent that the amount recommended, \$694,261, exceeded the actual needs of the evening schools, and so when the estimate for 1907 was prepared the amount requested for evening schools for the current year was fixed at \$688,318 as against \$694,261 for the year preceding. It now appears from the facts submitted by the Auditor of the Board of Education that the actual expenditures for evening schools for the year 1906 aggregate only \$580,430.96, which amount is \$113,830.04 less than the estimate submitted for said year.

The estimate of the amount of money required for evening schools for 1908, aggregating \$697,225, is distributed as follows:

For Evening Elementary Schools—

For term beginning January 2, 1908.....	\$220,750 00
For term beginning October 5, 1908.....	184,410 00
For four new evening schools to be organized September, 1908	6,000 00
	<hr/>
Total	\$411,160 00

For Evening High Schools—

For term beginning January 2, 1908.....	\$135,366 00
For term beginning September 21, 1908.....	114,859 00
For new high schools to be organized January, 1908.....	34,220 00
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Total	284,445 00

For Supervisors of special branches.....	1,620 00
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Grand total	\$697,225 00
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Notwithstanding the fact that it is proposed to open four new elementary schools, one additional high school and one training school during the year 1908, and to provide three Supervisors of special branches for evening schools in addition to the present corps of Teachers, the total estimate for evening schools for the coming year is only \$8,907 more than the corresponding estimate for the current year. These figures go to illustrate how far the estimates submitted by the Board of Education sometimes exceed actual needs.

In apportioning the General School Fund for the current year, the Finance Committee of the Board of Education set aside \$560,000 for the maintenance of evening schools. Your Examiner has been informed that said committee has since added \$40,000 to said allowance, thereby making the total apportionment of \$600,000 for evening schools for the year 1907. In the light of these facts, an increase of \$50,000 would seem to be ample to provide for the needs of this division of the school system for the coming year, and it is therefore recommended that the appropriation for 1908 be fixed at \$650,000, and that said appropriation be apportioned between the high schools and the elementary schools in the same ratio as the estimates submitted, no allowance being made for Supervisors of special branches in evening schools. Such an apportionment would allow \$384,215 for the elementary schools and \$265,785 for the high schools.

Vacation Schools and Playgrounds, Recreation Centres and Baths, Items 27 to 32, Inclusive.

The proposed expenditures for vacation schools and playgrounds, evening recreation centres, and baths, for the year 1908 aggregate \$296,494.50. The said estimate is distributed as follows:

For vacation schools.....	\$76,102 50
For vacation playgrounds.....	86,532 00
For evening recreation centres.....	109,100 00
For baths	10,000 00
For music on evening roof playgrounds.....	12,672 00
For General Supervisor's vacation schools and playgrounds.....	2,088 00
	<hr/>
	\$296,494 50
	<hr/>

The amount of money estimated to be required for vacation schools and playgrounds, evening recreation centres, and baths, for the year 1908 exceeds the actual expenditures for said schools for the year 1906 by \$123,469.97. It exceeds the amount set aside for said schools by the Finance Committee of the Board of Education in apportioning the General School Fund for the current year by \$123,494.50, the amount apportioned said schools being \$173,000.

There are organized at the present time 31 vacation schools, 100 vacation playgrounds, 26 evening recreation centres, and 10 or more baths, which it is proposed to enlarge and maintain during the year 1908 at a cost of \$57,457.50, \$67,632, \$91,100 and \$10,000, respectively. In addition to this, it is proposed to organize and maintain 10 new vacation schools, 25 new vacation playgrounds and 5 new evening recreation centres during the year 1908 at a cost of \$18,645, \$18,900 and \$18,000, respectively, and to provide for 9 general supervisors for vacation schools and playgrounds, at an aggregate cost of \$2,088, and to hire 77 musicians to furnish music for the evening roof playgrounds, at a cost of \$12,672.

While the proposed enlargement and extension of the division of the school system represented by the vacation schools and playgrounds, recreation centres and baths, is doubtless desirable, the funds available for educational purposes are limited, and in order to provide for the actual necessities of the regular day schools it therefore seems necessary to hold this division of our educational activities down to what would appear to be a normal rate of growth. Furthermore, there does not appear to be any great natural demand for such an extraordinary extension of these activities at the present time, as is proposed. This is especially true of the recreation centres. It is therefore recommended that the appropriation for vacation schools and playgrounds, recreation centres and baths for the year 1908 be fixed at \$185,000, which sum represents an increase of \$12,000 over the amount set aside by the Board of Education for said schools for the current year.

General Supervision—Items 33 to 36, Inclusive.

Expenditures for the general supervision of the school system are nearly stationary at the present time. The estimate for said purpose for 1908 aggregates \$280,050, as against a corresponding estimate of \$278,999.99 for 1907, and \$267,800 for 1906. The 1908 estimate is distributed as follows:

For Board of Superintendents.....	\$62,000 00
For District Superintendents.....	130,000 00
For Board of Examiners.....	20,000 00
For Supervisors, Directors, et al.....	68,050 00
	<hr/>
	\$280,050 00

The total expenditures for general supervision for the year 1906 aggregate \$269,980.02.

It is recommended that the estimate be granted in full.

Attendance Officers, Items 37 and 38.

It is estimated that \$118,900 will be required to pay the salaries of Attendance Officers for the year 1908, \$100,900 of this amount being requested to pay the salaries of the present corps, which consists of 76 Officers, and the remaining \$18,000 to provide for 20 additional Attendance Officers, at \$900 per annum each.

The estimate for salaries of Attendance Officers for 1908, \$118,900, represents an increase of \$23,200 over the amount set aside for this account by the Finance Committee of the Board of Education in apportioning the Budget for the current year, and an increase of \$30,512.61 over the actual disbursements for said purpose from the General School Fund for 1906. The increase in the 1908 estimate is due not only to the fact that more Attendance Officers are to be employed for the coming year, but also that the rate of compensating such Officers has been recently increased.

At a meeting of the Board of Education, held May 8, 1907, the following schedule was adopted:

Salaries of Attendance Officers.

First year	\$900 00
Second year	1,050 00
Third year	1,200 00
Fourth year	1,200 00
Fifth year	1,200 00
Sixth year	1,200 00
Seventh year	1,350 00
Eighth year	1,350 00
Ninth year	1,350 00
Tenth year	1,500 00

Hitherto the minimum salary of an Attendance Officer has been \$900, and the maximum \$1,200 per year. It is expected that the new salary schedule by offering greater inducements will result in a better service in this division of the Departmental work.

The school census taken in this City last fall revealed the fact that the Compulsory Education Law should be more strictly enforced, and to this end it appears necessary to provide a larger number of Attendance Officers, the present force being insufficient to cover adequately the entire City. Your Examiner is informed that large areas in Queens and Richmond are not covered at the present time because the Department of Education is unable to assign to said territory the necessary number of Officers. The vigorous enforcement of the Compulsory Education Law is highly desirable, and for this reason it is recommended that the amount requested for salaries of Attendance Officers for 1908 be granted in full.

Corporate Schools, Item 39.

As for a number of years past, the Board of Education estimates that \$300,000 will be required to provide for the payment of a per capita of \$15 per pupil for each of 20,000 children in attendance in the corporate schools of the City.

Expenditures for corporate schools for three years past have been as follows:

1904.....	\$280,950 00	1905.....	\$280,995 00
1906.....	\$282,690 00		

In apportioning the General School Fund for the current year, the Finance Committee of the Board of Education set aside the sum of \$285,000 for corporate schools, and your Examiner recommends that the same amount be allowed for 1908.

Lecturers' Fees, Item 40.

The Superintendent of Evening Lectures continues to request \$81,000 per year for paying the fees of persons employed to deliver lectures in the evening lecture centres, which are maintained in the several boroughs, and the Board of Education has fixed its estimate for 1908 at said amount, notwithstanding the fact that expenditures for lecturers' fees for 1906 aggregate only \$64,125.86, and that the Finance Committee of the Board of Education set aside only \$65,650.87 for this purpose for the current year. Your Examiner believes that the full amount requested for this purpose for 1908 is needed, if the evening lecture system is to maintain a high standard of instruction, and it is therefore recommended that the estimate be granted in full.

Summary.

The General School Fund appropriation for 1908, as per present schedule, recommended in this report, aggregates \$21,038,075.22. As appears from Schedule "A," heretofore given, said sum represents an increase of \$1,192,204.64 over the corresponding appropriation for the current year, as against a corresponding increase of \$1,106,447.61 for the current year over the year preceding. The appropriation herein recommended exceeds expenditures from the General School Fund for 1906 by \$2,296,427.06, and represents an increase of a fraction over 6 per cent. over the Budget allowance for 1907. It would therefore appear to be ample to provide for all necessary disbursements for the purposes of said fund for the coming year.

ANALYSIS OF SPECIAL SCHOOL FUND ESTIMATE.

The estimate of the amount of money that will be required for the purposes of the Special School Fund for the year 1908 aggregates \$6,550,752.38, which amount exceeds the appropriation for said fund for the current year by \$1,480,694.80.

Said estimate for the said Special School Fund for the year 1908 includes all moneys estimated to be required for the maintenance of the school system during the coming year, except the money required for paying the salaries of the teaching force, and contains twenty separate items which are distributed as follows:

Summary of Special School Fund Estimate for 1908.

Number of Item.	Title of Account.	Amount Requested for 1908.	Compared with 1907 Ap- propriation.	
			Increase.	Decrease.
1.	Supplies	\$1,367,565 00	.....	.....
2.	General Repairs.....	1,719,019 70	\$958,771 70	.....
3.	Furniture and Repairs of.....	241,510 00	67,352 00	.....
4.	Pianos and Repairs of.....	41,125 00	21,225 00	.....
5.	Fire Alarms.....	20,685 00	18,185 00	.....
6.	Equipment of Science Rooms.....	48,600 00	48,600 00	.....
7.	Equipment of Gymnasiums, Workshops, Kitchens and Kindergartens in Old Buildings	92,630 00	17,630 00	.....
8.	Fuel	501,800 53	50,706 53	.....
9.	Rents	90,308 98	.....	\$9,372 02
10.	Compulsory Education.....	56,875 00	.....	9,625 00
11.	Compulsory Education, the New York Parental School and Farm.....	29,352 30	29,352 30	.....
12.	Transportation	62,833 52	17,333 52	.....
13.	Water	5,500 00	3,100 00	.....
14.	Salaries of Officers, Clerks and Other Em- ployees	433,409 99	55,059 99	.....
15.	Support of Nautical School.....	77,051 50	32,051 50	.....
16.	Incidental and General Expense Fund.....	116,000 00	.....	209 00
17.	Light for the Hall of the Board of Educa- tion	2,599 00	.....	.....
18.	Care of School Buildings and Grounds (formerly Salaries of Janitors in All Schools)	1,520,696 86	178,237 28	.....
19.	Lectures	87,700 00	.....	.....
20.	Common School Libraries and Libraries and Apparatus, Regents' Schools.....	35,490 00	2,296 00	.....
Total amount requested.....		\$6,550,752 38	\$1,499,900 82	\$19,206 02
			19,206 02	
Net increase.....			\$1,480,694 80	

As will appear from the above statement, the most striking features of the 1908 Special School Fund Estimate are the enormous increase requested for the General Repairs Account, and the fact that in spite of the growth of the school system no increase is requested for the Supplies Account. It is also to be noted that the title of the account formerly called "Salaries of Janitors in all Schools" has been changed to "Care of School Buildings and Grounds," an increase of \$178,237.28 being requested for said account. The amounts requested for the several remaining accounts represent increases of either larger or smaller amounts, except in the case of Rents, and the Incidental and General Expense Fund, the seeming decrease in the amount requested for compulsory education being offset by an estimate of \$29,352.30 for the New York Parental School and Farm, which is simply a new feature of compulsory education.

The estimates and appropriations, as supplemented by Special Revenue Bonds for Special School Fund purposes for the past six years, have been as follows:

Year.	Departmental Estimate.	Budget Allowance.	Special Revenue Bonds.
1903.....	\$5,462,879 10	\$4,411,134 28	.....
1904.....	5,995,497 75	4,612,134 28	\$316,343 72
1905.....	5,503,563 35	4,213,149 03	80,000 00
1906.....	5,722,074 49	4,618,765 72	500,000 00
1907.....	5,930,421 41	5,070,057 58	.....
1908.....	6,550,752 38	.....	.....

It is to be noted that a comparatively small increase, \$201,000, was allowed for the Special School Fund for 1904, and that a transfer of \$281,343.72 was afterward made from said appropriation to the General School Fund for said year, said allowance being inadequate, also that the allowance for 1905 represented a decrease. These facts disclose a deficit which has existed in the Special School Fund since 1904, and which it is proposed to cover in the allowance for 1908.

The total expenditures from the 1906 account aggregate \$4,613,245.72 as against a Budget allowance of \$4,618,765.72. It is to be noted in this connection that the apparent surplus in the Budget allowance for 1906 has been for the most part covered by a transfer of \$5,000 made from the Special School Fund for said year to the General School Fund for said year, the latter account being inadequate for General School Fund purposes.

The allowance recommended in this report to be appropriated for the Special School Fund for the year 1908 aggregates \$5,674,888.37. This amount represents a net increase of \$604,830.79 over the Special School Fund appropriation for the current year, which net increase is for the most part distributed among five accounts, as

follows: An increase of \$500,000 in the General Repairs Account, an increase of \$50,706.53 in Fuel Account, an increase of \$34,980 in the Salaries of Officers, Clerks and Other Employees Account, an increase of \$66,387.28 in the Care of School Buildings and Grounds Account, and a decrease of \$75,000 in the appropriation recommended for the equipment of gymnasiums, workshops, kitchens and kindergartens in old buildings, which recommendations are explained in detail hereinafter in the analyses of said accounts.

As will appear from the following summary of the Special School Fund for 1908, presented herewith and marked Schedule "B," a full comparison has been made between the estimates for 1908, the 1907 appropriations and amounts made available by transfer, and the 1906 account expenditures:

Schedule
Summary of Special School Fund

Number of Account.	Title of Account.	1906 Appropri- ation Account, Expenditures and Liabilities, Per Depart- mental Esti- mate.	Appropriation for 1907.	Transfers of Appropri- ation Account, 1907, Authorized by Board of Estimate and Apportionment.	
				Dr.	Cr.
1.	Supplies	\$1,377,564 72	\$1,367,565 00	.....	.....
2.	General Repairs	696,705 50	760,248 00	.....	.....
3.	Furniture and Repairs of.....	165,827 82	174,158 00	.....	.....
4.	Pianos and Repairs of.....	18,899 00	19,900 00	.....	.....
5.	Fire Alarms	2,267 21	2,500 00	.....	.....
6.	Equipment of Science Rooms.....	.....	.....	.....	.....
7.	Equipment of Gymnasiums, Work- shops, Kitchens and Kindergar- tens in Old Buildings.....	.....	75,000 00	.....	.....
8.	Fuel	451,864 00	451,094 00	\$9,000 00	\$9,000 00
9.	Rents	77,891 68	99,681 00	.....	.....
10.	*Compulsory Education	58,499 00	66,500 00	.....	.....
12.	Transportation	40,500 00	45,500 00	.....	.....
13.	Water	4,323 28	2,400 00	.....	.....
14.	Salaries of Officers, Clerks and Other Employees	333,350 00	378,350 00	.....	.....
15.	Support of Nautical School.....	46,500 00	45,000 00	.....	.....
16.	Incidental and General Expense Fund	121,000 00	116,209 00	.....	.....
17.	Light for Hall of the Board of Education	2,599 00	2,599 00	.....	.....
18.	Care of School Buildings and Grounds	1,102,180 51	1,342,459 58	.....	.....
19.	Lectures	77,700 00	87,700 00	.....	.....
20.	Common School Libraries and Libraries and Apparatus, Re- gents' Schools.....	35,574 00	33,194 00	.....	.....
Total.....		\$4,613,245 72	\$5,070,057 58	\$9,000 00	\$9,000 00

* The Compulsory Education Account for 1908 has been consolidated. It includes the regular the appropriation recommended for the maintenance of the New York Parental School and Farm

"B."

for 1908, All Boroughs Consolidated.

Total Appropriation Available for 1907.	Amount Requested for 1908.	Compared with 1907 Appropriation.		Amount Recommended for 1908.	Compared with 1907 Appropriation.	
		Increase.	Decrease.		Increase.	Decrease.
\$1,367,565 00	\$1,367,565 00	.....	.....	\$1,367,565 00	.....	.....
760,248 00	1,719,019 70	\$958,771 70	.....	1,260,248 00	\$500,000 00	.....
174,158 00	241,510 00	67,352 00	.....	185,000 00	10,842 00	.....
19,900 00	41,125 00	21,225 00	.....	20,000 00	100 00	.....
2,500 00	20,685 00	18,185 00	.....	3,500 00	1,000 00	.....
.....	48,600 00	48,600 00	.....	.....	.....	.....
75,000 00	92,630 00	17,630 00	.....	.....	.....	\$75,000 00
451,094 00	501,800 53	50,706 53	.....	501,800 53	50,706 53	.....
99,681 00	90,308 98	.....	\$9,372 02	82,308 98	.....	17,372 02
66,500 00	86,227 30	19,727 30	.....	70,000 00	3,500 00	.....
45,500 00	62,833 52	17,333 52	.....	55,000 00	9,500 00	.....
2,400 00	5,500 00	3,100 00	.....	5,500 00	3,100 00	.....
378,350 00	433,409 99	55,059 99	.....	413,330 00	34,980 00	.....
45,000 00	77,051 50	32,051 50	.....	60,000 00	15,000 00	.....
116,209 00	116,000 00	.....	209 00	116,000 00	.....	209 00
2,599 00	2,599 00	.....	.....	2,599 00	.....	.....
1,342,459 58	1,520,696 86	178,237 28	.....	1,408,846 86	66,387 28	.....
87,700 00	87,700 00	.....	.....	87,700 00	.....	.....
33,194 00	35,490 00	2,296 00	.....	35,490 00	2,296 00	.....
\$5,070,057 58	\$6,550,752 38	\$1,490,275 82	\$9,581 02	\$5,674,888 37	\$697,411 81	\$92,581 02

Compulsory Education Appropriation hitherto segregated by boroughs (item 10 of the estimate) and (item 11 of the estimate).

Recapit

Number of Account.	Title of Account.	1906 Appropri- ation Account, Expenditures and Liabilities, Per Depart- mental Esti- mate.	Appropriation for 1907.	Transfers of Appropri- ation Account, 1907, Authorized by Board of Estimate and Apportionment.	
				Dr.	Cr.
	Total expenditures and liabilities chargeable to 1906 Appropriation Account.....	\$4,613,245 72	.....	.....	.....
	Total appropriation for 1907.....	.....	\$5,070,057 58	.....	.....
	Total estimate for 1908.....	.....	.....	.....	.....
	Total amount recommended for 1908.....	.....	.....	.....	.....
	Total increase recommended for 1908 over appropriation for 1907.....	.....	.....	.....	.....
	Total decrease recommended for 1908 below appropriation for 1907.....	.....	.....	.....	.....
	Net increase recommended for 1908 over appropriation for 1907.....	.....	.....	.....	.....

ulation.

Total Appropria- tion Available for 1907.	Amount Requested for 1908.	Compared with 1907 Appropriation.		Amount Recommended for 1908.	Compared with 1907 Appropriation.	
		Increase.	Decrease.		Increase.	Decrease.
.....
.....
.....	\$6,550,752 38	.....	.....	.....	.....	.....
.....	\$5,674,888 37	.....	.....
.....	\$697,411 81	.....
.....	92,581 02	.....
.....	\$604,830 79	.....

Inasmuch as the Charter requires that Budget allowances for the Special School Fund shall be apportioned by boroughs, the accounts contained in the foregoing comparative summary, Schedule "B," have been segregated by boroughs, as will appear in the summary presented herewith and marked Schedule "C." Concerning the borough distribution of the appropriations for 1908 as herein recommended, it should be noted that they are apportioned among the several boroughs in the same ratio as the estimates submitted by the Board of Education.

Schedule

Summary of Special School Fund

Number of Account.	Title of Account.	1906 Appropri- ation Account, Expenditures and Liabilities, Per Depart- mental Esti- mate.	Appropriation for 1907.	Transfers of Appropri- ation Account, 1907, Authorized by Board of Estimate and Apportionment.	
				Dr.	Cr.
Borough of Manhattan—					
1.	Supplies	\$611,346 00	\$626,346 00	.....	.....
2.	General Repairs	250,184 32	276,046 00	.....	.....
3.	Furniture and Repairs of.....	68,697 60	74,380 00	.....	.....
4.	Pianos and Repairs of.....	5,758 00	5,993 00	.....	.....
5.	Fire Alarms	800 00	800 00	.....	.....
8.	Fuel	179,162 00	185,297 00	\$7,500 00	.....
9.	Rents	36,201 49	47,351 00	.....	.....
12.	Transportation	1,462 00	1,420 00	.....	.....
6.	Equipment of Science Rooms.....	.....	.....	.....	.....
7.	Equipment of Gymnasiums, Work- shops, Kitchens and Kinder- gartens in old buildings.....	.....	35,300 00	.....	.....
		<u>\$1,153,611 41</u>	<u>\$1,252,933 00</u>	<u>\$7,500 00</u>	<u>.....</u>
Borough of The Bronx—					
1.	Supplies	\$121,156 00	\$121,156 00	.....	.....
2.	General Repairs	71,802 00	71,008 00	.....	.....
3.	Furniture and Repairs of.....	14,315 00	23,171 00	.....	.....
4.	Pianos and Repairs of.....	2,091 00	1,990 00	.....	.....
5.	Fire Alarms	200 00	200 00	.....	.....
8.	Fuel	46,602 00	49,673 00	.....	.....
9.	Rents	5,527 25	10,750 00	.....	.....
12.	Transportation	11,906 00	13,070 00	.....	.....
13.	Water	500 00	500 00	.....	.....
6.	Equipment of Science Rooms.....	.....	.....	.....	.....
7.	Equipment of Gymnasiums, Work- shops, Kitchens and Kinder- gartens in old buildings.....	.....	15,400 00	.....	.....
		<u>\$274,099 25</u>	<u>\$306,918 00</u>	<u>.....</u>	<u>.....</u>

"C."

for 1908, Segregated by Boroughs.

Total Appropriation Available for 1907.	Amount Requested for 1908.	Compared with 1907 Appropriation.		Amount Recommended for 1908.	Compared with 1907 Appropriation.	
		Increase.	Decrease.		Increase.	Decrease.
\$626,346 00	\$626,346 00	.....	.....	\$626,346 00	.....	.....
276,046 00	510,912 48	\$234,866 48	.....	\$374,545 71	\$88,499 71	.....
74,380 00	86,586 00	12,206 00	.....	66,322 50	.....	\$8,057 50
5,993 00	14,925 00	8,932 00	.....	7,258 00	1,265 00	.....
800 00	2,000 00	1,200 00	.....	1,500 00	700 00	.....
177,797 00	200,641 94	22,844 94	.....	200,641 94	22,844 94	.....
47,351 00	41,121 38	.....	\$6,229 62	38,121 38	.....	9,229 62
1,420 00	1,736 30	316 30	.....	1,518 00	98 00	.....
.....	12,000 00	12,000 00	.....	.....	.....	.....
35,300 00	38,820 00	3,520 00	.....	.....	.....	35,300 00
\$1,245,433 00	\$1,535,089 10	\$295,885 72	\$6,229 62	\$1,316,253 53	\$123,407 65	\$52,587 12
\$121,156 00	\$121,156 00	.....	.....	\$121,156 00	.....	.....
71,008 00	209,940 83	138,932 83	.....	153,876 28	\$82,868 28	.....
23,171 00	39,978 00	16,807 00	.....	30,617 50	7,446 50	.....
1,990 00	5,475 00	3,485 00	.....	2,662 00	672 00	.....
200 00	500 00	300 00	.....	500 00	300 00	.....
49,673 00	52,270 49	2,597 49	.....	52,270 49	2,597 49	.....
10,750 00	4,150 00	.....	\$6,600 00	3,150 00	.....	\$7,600 00
13,070 00	11,766 10	.....	1,303 90	10,301 50	.....	2,768 50
500 00	.....	.....	500 00	.....	.....	500 00
.....	4,800 00	4,800 00	.....	.....	.....	.....
15,400 00	3,775 00	.....	11,625 00	.....	.....	15,400 00
\$306,918 00	\$453,811 42	\$166,922 32	\$20,028 90	\$374,533 77	\$93,884 27	\$26,268 50

Number of Account.	Title of Account.	1906 Appropri- ation Account, Expenditures and Liabilities, Per Depart- mental Esti- mate.	Appropriation for 1907.	Transfers of Appropri- ation Account, 1907. Authorized by Board of Estimate and Apportionment.	
				Dr.	Cr.
Borough of Brooklyn—					
1.	Supplies	\$493,641 72	\$468,642 00	.....	.....
2.	General Repairs	222,910 95	251,490 00	.....	.....
3.	Furniture and Repairs of.....	39,395 73	31,833 00	.....	.....
4.	Pianos and Repairs of.....	5,558 00	6,567 00	.....	.....
5.	Fire Alarms	1,000 00	1,000 00	.....	.....
8.	Fuel	158,942 00	139,984 00	.....	.....
9.	Rents	18,785 00	19,820 00	.....	.....
12.	Transportation	2,744 00	2,270 00	.....	.....
13.	Water	200 00	200 00	.....	.....
6.	Equipment of Science Rooms.....	.....	.....	.....	.....
7.	Equipment of Gymnasiums, Work- shops, Kitchens and Kinder- gartens in old buildings.....	.....	18,400 00	.....	.....
		\$943,177 40	\$940,206 00	.....	.....

Summary of Special School Fund

Number of Account.	Title of Account.	1906 Appropri- ation Account, Expenditures and Liabilities, Per Depart- mental Esti- mate.	Appropriation for 1907.	Transfers of Appropri- ation Account, 1907, Authorized by Board of Estimate and Apportionment.	
				Dr.	Cr.
Borough of Queens.					
1.	Supplies	\$106,298 00	\$107,798 00	.....	.....
2.	General Repairs	115,395 23	129,888 00	.....	.....
3.	Furniture and Repairs of.....	34,472 49	33,694 00	.....	.....
4.	Pianos and Repairs of.....	3,857 00	3,758 00	.....	.....
5.	Fire Alarms	267 21	500 00	.....	.....
8.	Fuel	46,308 00	54,804 00	.....	\$9,000 00
9.	Rents	6,707 98	11,210 00	.....	.....
12.	Transportation	17,472 00	20,310 00	.....	.....
13.	Water	2,623 28	1,200 00	.....	.....

Total Appropriation Available for 1907.	Amount Requested for 1908.	Compared with 1907 Appropriation.		Amount Recommended for 1908.	Compared with 1907 Appropriation.	
		Increase.	Decrease.		Increase.	Decrease.
\$468,642 00	\$468,642 00	.....	.....	\$468,642 00	.....	.....
251,490 00	558,264 39	306,774 39	.....	409,328 55	157,838 55	.....
31,833 00	65,298 00	33,465 00	.....	50,024 00	18,191 00	.....
6,567 00	11,150 00	4,583 00	.....	5,422 00	.....	1,145 00
1,000 00	1,000 00	.....	.....	1,000 00	.....	.....
139,984 00	162,910 65	22,926 65	.....	162,910 65	22,926 65	.....
19,820 00	23,086 88	3,266 88	.....	21,086 88	1,266 88	.....
2,270 00	4,287 40	2,017 40	.....	3,751 00	1,481 00	.....
200 00	200 00	.....	.....	200 00	.....	.....
.....	23,400 00	23,400 00	.....	.....	.....	.....
18,400 00	35,040 00	16,640 00	.....	.....	.....	18,400 00
\$940,206 00	\$1,353,279 32	\$413,073 32	.....	\$1,122,365 08	\$201,704 08	\$19,545 00

for 1908, Segregated by Boroughs.

Total Appropriation Available for 1907.	Amount Requested for 1908.	Compared with 1907 Appropriation.		Amount Recommended for 1908.	Compared with 1907 Appropriation.	
		Increase.	Decrease.		Increase.	Decrease.
\$107,798 00	\$107,798 00	.....	.....	\$107,798 00	.....	.....
129,888 00	366,972 00	\$237,084 00	.....	269,062 95	\$139,174 95	.....
33,694 00	35,846 00	2,152 00	.....	27,454 00	.....	\$6,240 00
3,758 00	4,925 00	1,167 00	.....	2,396 00	.....	1,362 00
500 00	6,435 00	5,935 00	.....	500 00	.....	.....
63,804 00	62,222 50	.....	\$1,581 50	62,222 50	.....	1,581 50
11,210 00	11,000 72	.....	209 28	10,000 72	.....	1,209 28
20,310 00	34,541 12	14,231 12	.....	30,233 50	9,923 50	.....
1,200 00	5,000 00	3,800 00	.....	5,000 00	3,800 00	.....

Number of Account.	Title of Account.	1906 Appropriation Account, Expenditures and Liabilities, Per Departmental Estimate.	Appropriation for 1907.	Transfers of Appropriation Account, 1907, Authorized by Board of Estimate and Apportionment.	
				Dr.	Cr.
6.	Equipment of Science Rooms.....	.....	.....	.....	.....
7.	Equipment of Gymnasiums, Workshops, Kitchens and Kindergartens in Old Buildings.....	.....	4,125 00	.....	.....
		\$333,401 19	\$367,287 00	.....	\$9,000 00
	Borough of Richmond.				
1.	Supplies	\$44,123 00	\$42,623 00	.....	.....
2.	General Repairs	36,413 00	31,816 00	.....	.....
3.	Furniture and Repairs of.....	8,947 00	11,080 00	.....	.....
4.	Pianos and Repairs of.....	1,635 00	1,592 00	.....	.....
5.	Fire Alarms .....	.....	.....	.....	.....
8.	Fuel	20,850 00	21,336 00	\$1,500 00	.....
9.	Rents	2,329 96	2,810 00	.....	.....
12.	Transportation	6,916 00	8,430 00	.....	.....
13.	Water	1,000 00	500 00	.....	.....
6.	Equipment of Science Rooms.....	.....	.....	.....	.....
7.	Equipment of Gymnasiums, Workshops, Kitchens and Kindergartens in Old Buildings.....	.....	1,775 00	.....	.....
		\$122,213 96	\$121,962 00	\$1,500 00	.....
	Board of Education.				
1.	Supplies	\$1,000 00	\$1,000 00	.....	.....
9.	Rents	8,340 00	7,740 00	.....	.....
10.	Compulsory Education (all boroughs consolidated)	58,499 00	66,500 00	.....	.....
14.	Salaries of Officers, Clerks and other employees	333,350 00	378,350 00	.....	.....
15.	Support of Nautical School.....	46,500 00	45,000 00	.....	.....
16.	Incidental and General Expense Fund	121,000 00	116,209 00	.....	.....
17.	Light for the Hall of Board of Education	2,599 00	2,599 00	.....	.....
18.	Care of School Buildings and Grounds	1,102,180 51	1,342,459 58	.....	.....
19.	Lectures	77,700 00	87,700 00	.....	.....
20.	School Libraries, and Libraries and Apparatus, Regents' Schools....	35,574 00	33,194 00	.....	.....
		\$1,786,742 51	\$2,080,751 58	.....	.....

Total Appropriation Available for 1907.	Amount Requested for 1908.	Compared with 1907 Appropriation.		Amount Recommended for 1908.	Compared with 1907 Appropriation.	
		Increase.	Decrease.		Increase.	Decrease.
.....	6,600 00	6,600 00	.....	.....	.....	.....
4,125 00	11,255 00	7,130 00	.....	.....	.....	4,125 00
<u>\$376,287 00</u>	<u>\$652,595 34</u>	<u>\$278,099 12</u>	<u>\$1,790 78</u>	<u>\$514,667 67</u>	<u>\$152,898 45</u>	<u>\$14,517 78</u>
<u>\$42,623 00</u>	<u>\$42,623 00</u>	<u>.....</u>	<u>.....</u>	<u>\$42,623 00</u>	<u>.....</u>	<u>.....</u>
31,816 00	72,930 00	\$41,114 00	.....	53,434 51	\$21,618 51	.....
11,080 00	13,802 00	2,722 00	.....	10,582 00	.....	\$498 00
1,592 00	4,650 00	3,058 00	.....	2,262 00	670 00	.....
.....	10,750 00	10,750 00	.....	.....	.....	.....
19,836 00	23,754 95	3,918 95	.....	23,754 95	3,918 95	.....
2,810 00	1,700 00	.....	\$1,110 00	700 00	.....	2,110 00
8,430 00	10,502 60	2,072 60	.....	9,196 00	766 00	.....
500 00	300 00	.....	200 00	300 00	.....	200 00
.....	1,800 00	1,800 00	.....	.....	.....	.....
1,775 00	3,740 00	1,965 00	.....	.....	.....	1,775 00
<u>\$120,462 00</u>	<u>\$186,552 55</u>	<u>\$67,400 55</u>	<u>\$1,310 00</u>	<u>\$142,852 46</u>	<u>\$26,973 46</u>	<u>\$4,583 00</u>
<u>\$1,000 00</u>	<u>\$1,000 00</u>	<u>.....</u>	<u>.....</u>	<u>\$1,000 00</u>	<u>.....</u>	<u>.....</u>
7,740 00	9,250 00	\$1,510 00	.....	9,250 00	\$1,510 00	.....
66,500 00	86,227 30	19,727 30	.....	70,000 00	3,500 00	.....
378,350 00	433,409 99	55,059 99	.....	413,330 00	34,980 00	.....
45,000 00	77,051 50	32,051 50	.....	60,000 00	15,000 00	.....
116,209 00	116,000 00	.....	\$209 00	116,000 00	.....	\$209 00
2,599 00	2,599 00	.....	.....	2,599 00	.....	.....
1,342,459 58	1,520,696 86	178,237 28	.....	1,408,846 86	66,387 28	.....
87,700 00	87,700 00	.....	.....	87,700 00	.....	.....
33,194 00	35,490 00	2,296 00	.....	35,490 00	2,296 00	.....
<u>\$2,080,751 58</u>	<u>\$2,369,424 65</u>	<u>\$288,882 07</u>	<u>\$209 00</u>	<u>\$2,204,215 86</u>	<u>\$123,673 28</u>	<u>\$209 00</u>

Supplies, Item 1.

The account in the Special School Fund appropriation entitled Supplies covers all disbursements for school supplies, for Janitors' supplies and for the carting of the same from the supply depositories to the school buildings. School supplies include text books, blank books and pads, pens and pencils, kindergarten materials and materials for teaching drawing, manual training, sewing, cooking, physical training and elementary science, together with various miscellaneous articles too numerous to mention.

The estimate of the amount of money that will be required to purchase and distribute school supplies for the year 1908 aggregates \$1,367,565, and is distributed as follows:

Manhattan	\$626,346 00
The Bronx	121,156 00
Brooklyn	468,642 00
Queens	107,798 00
Richmond	42,623 00
Board of Education	1,000 00
	<hr/>
	\$1,367,565 00
	<hr/>

It is to be noted that the estimate of the amount of money required to provide supplies for the year 1908 is the same as the appropriation for the current year and the year preceding, and also that it is less than the estimates for 1904, 1905 and 1906, as will appear from the following statement:

1904 estimate for supplies.....	\$1,607,916 89
1905 estimate for supplies.....	1,423,938 90
1906 estimate for supplies.....	1,449,423 50
1907 estimate for supplies.....	1,367,564 72
1908 estimate for supplies.....	1,367,565 00

It is very evident that the amount requested for supplies for 1908 represents the minimum sum necessary to provide for the schools on the basis of the economical methods of purchase and distribution which now obtain, and it is therefore recommended that said estimate be granted in full.

General Repairs, Item 2.

It is difficult to determine the amount of money that will be required for the coming year to keep five hundred and more school buildings in adequate repair. The school plant is so scattered and extensive, and the wear and tear on school buildings is so much greater than on most other public buildings maintained by the City, that expenditures for general repairs must necessarily be enormous. The estimate of the

amount of money required for said purpose for the year 1908 aggregates \$1,719,019.70, which amount exceeds the corresponding appropriation for the current year by \$958,771.70. It exceeds expenditures from the Appropriation Account (exclusive of Special Revenue Bonds) for the year 1906 by \$1,022,314.20. The 1908 estimate is distributed as follows:

Repairs—

General	\$972,590 67
Sanitary	196,928 00
Heating	267,047 00
Electric	97,162 00
Salaries	185,292 93
	<hr/>
	\$1,719,019 70

In order to understand the present status of the General Repairs Account it is necessary to take a retrospective view of the matter. The appropriation for General Repairs for the year 1903 was \$1,000,000, and for 1904, \$1,044,000, but since 1904 the appropriation for said account has represented a deficit each year, the idea being that said deficit should be covered by charging such general repairs as properly constitute "permanent betterments," under section 47 of the Charter, as amended, to the Corporate Stock Account, and by issuing Special Revenue Bonds to supplement the General Repairs appropriation. The Budget allowances for the General Repairs Account for the past three years, and the issue of Special Revenue Bonds to supplement said allowances, have been as follows:

General Repairs, Appropriation Account as Supplemented by Special Revenue Bonds.

Year.	Budget Allowance.	Special Revenue Bonds.
1904.....	\$1,044,000 00	\$316,343 70
1905.....	641,126 40	80,000 00
1906.....	660,248 00	500,000 00
1907.....	760,248 00	.....

As appears from the above statement, the Budget allowance for the General Repairs Account for the year 1904 amounted to \$1,044,000. Owing to a general reduction in school appropriations for that year it was found necessary to transfer \$381,343.72 from said General Repairs Account to the General School Fund and the Supplies Account for said year, \$281,343.72 having been transferred to the former account

and \$100,000 to the latter, by a resolution of the Board of Estimate and Apportionment adopted June 3, 1904. This left a net amount available for General Repairs for the year 1904 of \$662,656.28, which sum being insufficient was afterward supplemented by an issue of Special Revenue Bonds to the amount of \$316,343.72.

For 1905 the Budget allowance for General Repairs was held down to \$641,126.40, as against an estimate of \$1,191,126.40, which allowance was supplemented by an issue of Special Revenue Bonds, but only to the amount of \$80,000. For 1906 the Budget allowance for General Repairs was \$660,248, as against an estimate of \$1,185,247.74, which allowance was supplemented by an issue of Special Revenue Bonds to the amount of \$500,000.

The Budget allowance for the General Repairs Account for the current year was fixed at \$760,248, as against an estimate of \$1,379,232.38. As yet the Board of Education has not requested an issue of Special Revenue Bonds to supplement said allowance, although the allowance for Manhattan is already expended, and balances in the accounts for the other boroughs are very small.

Up to a recent date no effort had been made to determine the actual cost of the vast plant operated by the Board of Education, but during the past year the Auditor of said Board has been preparing such a statement. It appears from the summary of said statement given herewith, which will appear in the forthcoming report of the Board of Education for the year 1906, and which has been furnished to your Examiner for the purposes of this report, that the actual cost of the school plant is as follows:

**Cost of the Public School Plant as Appears in Annual Financial Report of the
Board of Education for 1906.**

	Sites.	Buildings.	Equipment.	Total.
Manhattan	\$18,021,390 17	\$28,122,418 20	\$5,118,099 14	\$51,261,907 51
The Bronx	1,696,256 86	6,840,070 79	1,421,713 52	9,958,041 17
Brooklyn	4,185,183 13	20,506,965 90	3,252,536 96	27,944,685 99
Queens	805,463 64	5,243,225 53	1,003,017 65	7,051,706 82
Richmond	241,597 39	1,683,141 22	416,786 18	2,341,524 79
Total.....	\$24,949,891 19	\$62,395,821 64	\$11,212,153 45	\$98,557,866 28

Taking into consideration the various properties which have been transferred to the Board of Education and its predecessor, the New York Public School Society, from time to time for educational purposes for a merely nominal consideration, together with the enormous increase in real estate since the various school sites now owned by the Board of Education were acquired, especially since consolidation, it is estimated

that the school plant at the present time represents an actual value of approximately \$150,000,000. This fact, together with the extraordinary wear and tear to which buildings occupied for public school purposes are subjected, throws light on the enormous amount of money estimated to be required to keep said plant in adequate repair. In many instances a given building is not only used during the day, but it is also used during the evening for evening schools, evening lectures and recreation centres, and in many instances during the summer vacation for vacation schools and playgrounds. In fact school buildings are frequently in such constant use that it is difficult to arrange for necessary repairs therein without interrupting school work.

The maintenance of the school plant, as provided for in the General Repairs Account, includes repairs to sanitary, heating, and electric apparatus, and salaries for Inspectors, Wiremen, Draughtsmen, etc., in addition to such ordinary repairs as are necessary in all buildings from time to time. The figures furnished by the Auditor of the Board of Education for the purposes of this report show that expenditures for general repairs for the several boroughs for the year 1906 aggregate \$1,107,635.28, said amount being distributed as follows:

Cost of Maintaining the School Plant for the Year 1906.

Repairs—	
Ordinary	\$761,579 64
Sanitary	98,913 20
Heating	212,995 22
Electric	31,261 88
Electric power	2,885 34
Total	<u>\$1,107,635 28</u>

In the light of the figures given above, which show that the actual expenditures for general repairs to the school plant for the year 1906 aggregate \$1,107,635.28, and of the other facts just stated, it is apparent that the appropriation for the General Repairs Account for the year 1908 must represent a very substantial increase over the Budget allowance for said purpose for the current year, if the needs of the schools are to be covered without the issue of Special Revenue Bonds. Your Examiner would, therefore, recommend that the appropriation for General Repairs for the year 1908 be fixed at \$1,260,248, which amount represents an increase of \$500,000 over the corresponding allowance for said account for the current year.

EQUIPMENT OF SCHOOL PLANT.

Furniture and Repairs of, Pianos and Repairs of, Fire Alarms, Equipment of Science Rooms, Gymnasiums, Workshops, Kitchens and Kindergartens, Items 3, 4, 5, 6 and 7 of the 1908 Estimate.

The original equipment of a new school building includes desks, chairs, tables, book-cases, cabinets and other articles of furniture, musical instruments, fire alarms

and all the various articles necessary to furnish offices, libraries, auditoriums, kitchens, gymnasiums, work-shops, science rooms, kindergartens. Expenditures, therefore, are chargeable to the Corporate Stock Account, but when any part of said school equipment needs to be repaired or renewed, the expense thereof is chargeable to one of the Special School Fund appropriation accounts now under consideration.

According to the figures submitted in the estimate, expenditures for school equipment from the 1906 account are as follows:

Expenditures for Equipment of School Plant from 1906 Account.

Furniture and repairs of.....	\$165,827 82
Pianos and repairs of.....	18,899 00
Fire alarms	2,267 21
	<hr/>
Total	\$186,994 03
	<hr/>

No separate account was kept for disbursements for equipment of science rooms, gymnasiums, work-shops, kitchens and kindergartens in old buildings from the 1906 account, said items of proposed expenditure having been presented as separate items for the first time in the 1907 Departmental Estimate, in which \$33,325 was requested for the former and \$151,440 for the latter. No allowance was made in the Budget of the current year for the equipment of science rooms, but \$75,000 was allowed for the equipment of gymnasiums, work-shops, kitchens and kindergartens in old buildings, most of which sum was set aside by the Board of Education for the equipment of said rooms in old buildings in the more crowded sections of the Boroughs of Manhattan and Brooklyn, this need being considered the most urgent. In the 1908 estimate \$48,600 is requested for the equipment of science rooms, and \$92,630 for the equipment of gymnasiums, work-shops, kitchens and kindergartens in old buildings.

After conferring with the Superintendent of School Buildings and the Building Committee of the Board of Education, and considering the matter in relation to the large increase which is recommended herein for the General Repairs Account for the coming year, your Examiner is of the opinion that no allowance should be made for these specific items in the 1908 Budget, an agreement having been made with the Building Committee to the effect that whatever sums can be made available for said purposes from the General Repairs Account will be utilized therefor. It should be noted in this connection that the estimates submitted for proposed expenditures of this nature for 1907 and for 1908 were placed in the Departmental Estimates for said years at the solicitation of the Board of Superintendents and without the approval of the Building Committee, under whose jurisdiction such matters properly belong, expenditures of this nature being in reality repairs to old buildings.

As to the amount requested for furniture and repairs of for the year 1908, \$241,510, which amount represents an increase of \$67,352 over the Budget allowance for said purpose for the current year, and of \$75,682.18 over expenditures for said

purpose from the 1906 account, it would appear that the bulk of said increase is requested for the boroughs of Brooklyn and The Bronx, in which boroughs it is proposed to do over or refinish the school furniture in entirety in a large number of old buildings. Considering said estimate in relation to the expenditures for furniture and repairs of from the 1906 account, and to the needs of various other Special School Fund accounts for large increases for the coming year, your Examiner would recommend that the allowance for furniture and repairs of for the year 1908 be fixed at \$185,000, which sum exceeds the appropriation for the current year by \$10,842.

As all schools are now provided with musical instruments, expenditures for pianos and organs are fast assuming large proportions. The books of the Finance Department show that expenditures from the Corporate Stock Account for pianos for new buildings for the past five years aggregate \$9,379 for 1903, \$7,125 for 1904, \$5,295 for 1905, and \$13,825 for 1907 to date, a total of \$35,624, no contracts for pianos for new buildings having been awarded during the year 1906.

In addition to the above mentioned disbursements from the Corporate Stock Account for the purchase of new pianos for new buildings, the Board of Education has adopted the policy of installing pipe organs in high school buildings and defraying the cost thereof from the Regent's Fund—a State appropriation for high school purposes. A contract to the amount of \$3,000 was awarded for a pipe organ in the Girls' High School of Brooklyn, in December, 1903. Following upon this, a similar instrument was installed in the Morris High School, in the Borough of The Bronx, at a cost of \$6,925, one in the De Witt Clinton High School, Borough of Manhattan, at a cost of \$7,000, and a contract has been awarded for the construction of a pipe organ in the Erasmus High School, Borough of Brooklyn, at a cost of \$7,000. This makes an aggregate of \$23,925 for pipe organs chargeable to the Regent's Fund.

In addition to disbursements from the Corporate Stock Account for pianos for elementary schools and from the Regent's Fund for pipe organs for high schools, the Board of Estimate and Apportionment appropriates a given sum for replacing and repairing old pianos, the appropriations for said purpose for the past three years having been as follows: \$14,099 for 1905, \$18,899 for 1906, and \$19,000 for 1907. The amount requested for said purpose for 1908 aggregates \$41,125, which sum exceeds the appropriation for the current year by \$21,225, and actual expenditures for said purpose from the 1906 account by \$22,226. The 1908 estimate is distributed as follows:

1908 Estimate for Pianos and Repairs of.

BOROUGH OF MANHATTAN.

Twenty-one grand pianos.....	\$8,925 00
Twenty upright pianos.....	5,000 00
Tuning, repairs, etc.....	1,000 00
	<hr/>
	\$14,925 00

BOROUGH OF THE BRONX.		
Seven grand pianos.....	\$2,975 00	
Eight upright pianos.....	2,000 00	
Tuning, repairs, etc.....	500 00	
		5,475 00
BOROUGH OF BROOKLYN.		
Eighteen grand pianos.....	\$7,650 00	
Ten upright pianos.....	2,500 00	
Tuning, repairs, etc.....	1,000 00	
		11,150 00
BOROUGH OF QUEENS.		
Five grand pianos (small).....	2,125 00	
Eight upright pianos.....	2,000 00	
Tuning, repairs, etc.....	800 00	
		4,925 00
BOROUGH OF RICHMOND.		
Six grand pianos.....	2,650 00	
Six upright pianos.....	1,500 00	
Tuning, repairs, etc.....	500 00	
		4,650 00
Total.....		<u>\$41,125 00</u>

Considering the large disbursements made from accounts other than the Special School Fund for musical instruments, it would appear to your Examiner that the allowance for pianos and repairs of, for the coming year, should not exceed \$20,000, which amount is hereby recommended for said account.

When the departmental estimate for 1908 was prepared, it was estimated that \$20,685 would be required to install new fire alarms and repair present connections in the various school buildings of the City. This sum exceeds the appropriation for said purposes for the current year by \$18,185, and corresponding expenditures from the 1906 account by \$18,417.79. The 1908 estimate is distributed as follows:

Estimate for Fire Alarms for 1908.

BOROUGH OF MANHATTAN.		
General repairs to present connections.....	\$2,000 00	
BOROUGH OF THE BRONX.		
General repairs to present connections.....	500 00	
BOROUGH OF BROOKLYN.		
General repairs to present connections.....	1,000 00	
BOROUGH OF QUEENS.		
Installation, etc.	6,435 00	
BOROUGH OF RICHMOND.		
For connecting thirty-five school buildings in the borough with the fire alarm system of the City.....	10,750 00	
Total.....		<u>\$20,685 00</u>

In the Budget for 1907 an allowance of \$2,500 was made for general repairs to fire alarms in various schools in the Boroughs of Manhattan, The Bronx, Brooklyn and Queens, no appropriation being made for the schools of Richmond because said schools had not yet been equipped with fire alarms. Last spring in response to a communication from the Fire Department, urging the necessity of safeguarding the lives of school children in the Borough of Richmond, the Board of Education requested the issue of Special Revenue Bonds to the amount of \$5,000, the proceeds thereof to be used for the purpose of connecting the thirty-five school buildings in said borough with the fire alarm system of the City. In response to said request, the Board of Estimate and Apportionment passed a resolution to the effect that the installation of a fire alarm system is a betterment within the meaning of section 47 of the Greater New York Charter as amended, and that the expense of such installation is therefore a proper charge against Corporate Stock which has been issued for the School Building Fund and does not require any special appropriation. Later, in view of said decision of the Board of Estimate and Apportionment, in a letter under date of July 8, 1907, the Comptroller advised the Board of Education that the installation of a fire alarm telegraph system in various schools in the Borough of Brooklyn, for which purpose the Board of Education had requested the Board of Aldermen to authorize the issue of Special Revenue Bonds to the amount of \$25,000, being a similar work, was likewise a betterment within the meaning of section 47 of the Charter as amended, and that no special appropriation was required therefor, the expense of the same being a proper charge against the Corporate Stock Account.

The estimate for fire alarms for 1908 was made up before decision of the Board of Estimate and Apportionment mentioned above had been made, and consequently it includes an estimate of \$6,435 for installing fire alarms in school buildings in the Borough of Queens, and \$10,750 for connecting thirty-five school buildings in the Borough of Richmond with the fire alarm system of the City.

In view of said decision concerning expenditures of said nature, said items should be eliminated from the estimate and a recommendation to this effect is hereby made.

Your Examiner would therefore recommend that the remainder of the estimate amounting to \$3,500 be granted in full, a deduction of \$500 being made in the amount requested for Manhattan and a corresponding amount allowed for repairs alone in the Borough of Queens. The appropriation herein recommended for 1908 would consequently be distributed as follows:

Manhattan	\$1,500 00
The Bronx	500 00
Brooklyn	1,000 00
Queens	500 00

Fuel, Item 8.

In order to provide for twenty-eight new school buildings and additions and seventeen portable buildings, and because of an increase in the price of coal, the Board of Education requests an increase of \$50,706.53 in the fuel appropriation for the coming year, the estimate for said account for 1908 being \$501,800.53, as against an allowance of \$451,094 for the current year, and expenditures aggregating \$451,864 from the 1906 account. The fuel estimate for 1908 is distributed as follows:

Manhattan	\$200,641 94
The Bronx	52,270 49
Brooklyn	162,910 65
Queens	62,222 50
Richmond	23,754 95
	<hr/>
	\$501,800 53

The economies effected by the Superintendent of School Supplies in providing the school buildings of the City with fuel are too well known to need comment at this time. Your Examiner believes that the estimate for fuel submitted by him is made up upon the lowest possible figure, and he therefore recommends that it be granted in full.

Rents, Item 9.

The Superintendent of School Buildings reports that new buildings and additions to old ones sufficient to furnish accommodations for 46,189 additional pupils were provided during the year ending July, 1906, and that over 33 new sittings have been furnished during the current year to date. From consolidation to January 1, 1907, the Board of Education executed contracts for 147 new school buildings and 148 additions to old ones, at an aggregate cost of \$38,312,127 (exclusive of equipment), and with an aggregate seating capacity for 305,340 children. These figures throw light on the fact that expenditures for rentals for school purposes are decreasing from year to year.

In 1901 the cost of leasing buildings for school purposes and vacant lots on which to arrange temporary buildings aggregated \$106,000. The amount of money estimated to be required by the Board of Education for rentals for the coming year aggregates \$90,308.98, which sum is \$9,372.02 less than the amount allowed for rentals for the current year.

The books of the Department of Finance show that expenditures for rentals to June 30, 1907, from the 1906 account are as follows:

Expenditures for Rentals, 1906 Account.

Board of Education	\$8,247 10
Manhattan	33,972 79
The Bronx	6,027 25

Brooklyn	17,603 22
Queens	6,707 98
Richmond	2,329 96
Total	<u>\$74,888 30</u>

The departmental estimate shows that outstanding liabilities against the Rents Account for the year 1906 will raise the above total to \$77,891.68.

The 1908 estimate for rents is distributed as follows:

1908 Estimate for Rents.	
Board of Education	\$9,250 00
Manhattan	41,121 38
The Bronx	4,150 00
Brooklyn	23,086 88
Queens	11,000 72
Richmond	1,700 00
	<u>\$90,308 98</u>

In the light of the facts stated above your Examiner recommends that the appropriation for the Rents Account for the year 1908 be fixed at \$82,308.98, which sum represents a deduction of \$17,372.02 in the appropriation for the current year. Because of the large number of new buildings opened the appropriation for the current year will represent a substantial surplus, and it would therefore appear that the appropriation herein recommended for 1908 should be ample to meet all demands.

Compulsory Education, Items 10 and 11.

That compulsory education has become very expensive would appear from the fact that the Board of Education proposes to spend over a quarter of a million of dollars for this particular feature of our public school system for the current year, said estimate being distributed between the General School Fund and the Special School Fund, as indicated in the following statement:

Compulsory Education Estimate for 1908.

For salaries of Teachers in Truant Schools.....	\$32,359 61
For salaries of Attendance Officers.....	118,900 00
General School Fund total.....	<u>\$151,159 61</u>
For maintenance of truants in New York Truant School, Brooklyn Truant School and outside institutions.....	\$56,875 00
For New York Parental School and Farm.....	29,352 30
For salaries of employees in Truant Schools.....	30,610 00
Special School Fund total.....	<u>116,837 30</u>
Grand total	<u>\$267,996 91</u>

The above estimates for salaries of Teachers in Truant Schools and Attendance Officers constitute a part of the General School Fund estimate, and have therefore already been considered in this report in the analysis of said fund, the sum of \$22,728.81 having been recommended for the former and \$118,900 for the latter.

Item 10 of the Special School Fund estimate constitutes the amount of money estimated to be required for the maintenance of truant in the New York (formerly Manhattan) Truant School and the Brooklyn Truant School, which institutions constitute a part of the public school system, together with the amounts estimated to be required to pay for the maintenance of truant who are committed to the New York Catholic Protectory and the Westchester Temporary Home for Destitute Children at the City's expense. Said estimate is distributed as follows:

1908 Estimate for Maintenance of Truants.

Maintenance of truant in New York Catholic Protectory.....	\$21,250 00
Maintenance of truant in Westchester Temporary Home for Desti- tute Children	5,000 00
Carfares of Truant Officers.....	1,900 00
Supplies for Truant Schools, Manhattan and Brooklyn:	
(a) Groceries	5,500 00
(b) Meats	5,300 00
(c) Bread	2,700 00
(d) Vegetables	1,200 00
(e) Ice	600 00
(f) Milk	2,775 00
(g) Clothing	1,450 00
(h) Bedding	900 00
(i) Fish, oysters, clams, etc.....	650 00
(j) Janitors' supplies	700 00
(k) Books and school supplies.....	600 00
(l) Seeds and greenhouse fixtures.....	500 00
Newsboys' badges	500 00
Printing and printing supplies	1,800 00
Medicines	250 00
Laundry	1,800 00
Care of horses and wagons.....	500 00
Miscellaneous, including crockery, tinware, agate ware, cutlery, nap- kins, table cloths, cooking utensils, etc., etc.....	1,000 00
Total.....	<u>\$56,875 00</u>

Item 11 of the Departmental estimate constitutes the amount of money estimated to be required for the maintenance of the New York Parental School, the buildings for which are located on a farm of 107 acres on the outskirts of Flushing, and are now nearing completion. Said estimate is distributed as follows:

1908 Estimate for New York Parental School and Farm.

Groceries	\$6,000 00
Meats	5,200 00
Flour	3,000 00
Bread	1,000 00
Vegetables	600 00
Ice	600 00
Milk	3,000 00
Clothing (repairs to clothing).....	200 00
Fish, oysters, clams, etc.	725 00
Medicines	175 00
Miscellaneous	1,500 00
Janitors' supplies	600 00

Furnishings—

Bedding (sheets, blankets—light and heavy weight—spreads, pillows, pillow cases and mattresses), for 180 beds, including changes	2,950 50
Knives, forks, spoons, etc., for boys (180 sets).....	116 00
Dishes (bowls, tea, dinner and soup plates, individual vegetable dishes and mugs, for 180 boys).....	80 80
Linens (table cloths, table napkins, napkin rings and towels)....	262 50
Clothing (night shirts, under shirts, drawers, stockings, coats, pants light and heavy waists and shoes).....	1,362 00
Sewing rooms, including six sewing machines, etc. (20).....	120 00
Books and blank stock.....	600 00

Furnishings for Principal and Help—

Bedding (mattresses, sheets, blankets—light and heavy weight—spreads, pillows, pillow cases).....	521 00
Knives, forks and spoons, French coffee pots and tea pots.....	39 50
Dishes (cups and saucers, tea, dinner and soup plates, individual vegetable dishes, large vegetable dishes, large platters, creamers, sugars, etc.).....	100 00
Linens (table cloths, table napkins and towels).....	100 00

Supplies for Stables—

Care of two horses.....	500 00
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Total.....	<u>\$29,352 30</u>
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For the purposes of this report, items 10 and 11, aggregating \$86,227.50, have been segregated as follows:

Item 10, Compulsory Education.

For maintenance of truants in New York Catholic Pro-
tectorry and other outside institutions..... \$26,250 00

For food supplies for New York Truant School and Brooklyn Truant School.....	18,075 00	
For car fare of Truant Officers, clothing, bedding, school and janitors' supplies, printing and miscellaneous.....	12,550 00	\$56,875 00
Item 11, New York Parental School.		
For food supplies	\$20,125 00	
For beds, bedding, linens, dishes and other furniture for new plant	4,290 30	
For clothing and repairs of.....	1,562 00	
For school supplies, janitors' supplies, medicine, care of horses and miscellaneous	3,375 00	\$29,352 30
Grand Total.....		<u>\$86,227 30</u>

Your Examiner has come to believe that expenditures for the maintenance of truants in this City are now on an extravagant basis, and the estimate submitted for 1908, especially for the new Parental School, goes to strengthen this conviction. The total estimate for the maintenance of truants in all schools aggregates \$86,227.30, which amount exceeds the appropriation for said purpose for the current year by \$19,727.30, and actual disbursements for said purpose from the 1906 account by \$27,728.30. These figures indicate one of two facts, either truancy is increasing at an alarming rate, or it is to cost the City much more to maintain truants in its new Parental School and Farm than to have them taken care of in the Catholic Protectory and other outside institutions. The fact is that the 1908 estimate for the new Parental School and Farm is extravagant both as to the number of teachers and employees which it will be necessary to provide for said institutions, and as to the cost of its maintenance.

That expenditures for food supplies would seem to be on an unnecessarily expensive basis, appears from the fact that \$18,075 is requested for subsistence for the New York and Brooklyn Truant Schools, which two institutions register an average of 55 and 145 pupils, respectively, or a total of 200 pupils; and \$20,125 for food supplies for the Parental School, which can accommodate only 180 boys at most, as against a corresponding estimate of \$16,000 for subsistence, which sum is the amount requested by the Brooklyn Disciplinary Training School for Boys to provide for an average register of 315 boys. The investigation which has been made for the purposes of this report concerning the cost of groceries, meat, bread, vegetables and milk in the New York and Brooklyn Truant Schools has been so fruitful and suggestive, that the Superintendent of Supplies, Board of Education is already taking action in the matter, and the Associate Superintendent in charge of Compulsory Education has formulated a plan for retrenchment along this line.

As to the estimate for furnishing the new Parental School, after conferring with the Superintendent of School Buildings and the Superintendent of School

Supplies, your Examiner has come to believe that the proposed expenditures for beds, bedding, linen, dishes and similar furnishings for said school, being a part of its original equipment, are properly chargeable to the Corporate Stock Account. It is therefore recommended that a deduction of \$4,290.30, or the amount requested for said purpose, be made in the total estimate for said school.

Further, the estimate for the Parental School was based on the expectation that said school would be opened in December of the current year, or January 1 at latest, and that maintenance for an entire year would, therefore, need to be provided, whereas present indications are that the buildings will not be ready for occupancy before April next, or possibly May. In the light of these facts and considering the statement made in the Departmental Estimate to the effect that the farm in connection with the Parental School is to furnish a part of the vegetables used in all truant schools, your Examiner would recommend that the allowance for the maintenance of truant for the year 1908 be fixed at \$70,000, which sum exceeds the appropriation for the current year by \$3,500, while it represents a deduction of \$16,227.30 in the total estimate submitted.

Hitherto, it has been customary to segregate the appropriation for the maintenance of truant by boroughs, and the estimate for 1908 is therefore made up in this form. In view of the fact that truant schools are established for the City at large, and that up to the present time pupils from all boroughs have been accommodated in two schools, and also that it is proposed to send pupils from all boroughs to the new Parental School in Queens, said segregation appears to be a false one. It goes to hinder rather than facilitate accurate accounting. After conferring with the Auditor of the Board of Education and the Chief Bookkeeper of the Finance Department concerning the matter, your Examiner would recommend that the appropriation for the maintenance of truant for the coming year be consolidated and that the \$70,000 herein previously mentioned be appropriated in bulk for the maintenance of truant in all boroughs, including pupils in the New York Truant School, the Brooklyn Truant School, the New York Parental School and Farm, and all outside institutions in which truant shall be maintained at the City's expense.

It has also been customary to include the Budget allowance made for salaries of employees in Truant Schools in the account entitled Salaries of Officers, Clerks and other Employees, but inasmuch as said account should properly cover only the administrative expense of the Board of Education, and also because it is desirable to hold disbursements for compulsory education together, it is further recommended that said item be transferred to the Compulsory Education Account, the \$70,000 herein recommended for the maintenance of truant and said allowance for the salaries of employees in Truant Schools to constitute the compulsory education appropriation for the current year.

The 1908 Estimate for Salaries of Employees in Truant Schools appears on pages 387 and 388 of the departmental estimate for 1908, and is distributed as follows:

1908 Estimate for
New York

No.	Salary, July 1, 1907.
1 Matron Superintendent	\$1,500 00
1 Seamstress	480 00
1 Cleaner	360 00
1 Cleaner	480 00
1 Caretaker	720 00
1 Caretaker	360 00
1 Cook	420 00
1 Waitress	240 00
1 Physician	500 00
1 Temporary Help.....	300 00
--	--
10	\$5,360 00

Brooklyn

No.	Salary, July 1, 1907.
1 Seamstress	\$720 00
2 Cleaners, at \$300.....	600 00
1 Caretaker	600 00
1 Caretaker	420 00
1 Caretaker	720 00
1 Caretaker	300 00
2 Cooks, at \$360.....	720 00
1 Waitress	300 00
1 Laborer	730 00
1 Gardener	1,200 00
2 Laundresses, at \$300.....	600 00
1 Physician	600 00
1 Temporary Help.....	300 00
--	--
16	\$7,810 00

Employees in Truant Schools.

Truant School.

No.	Proposed Salary, 1908.	Increase.
1 Matron Superintendent	\$1,500 00	.....
1 Seamstress	480 00	.....
1 Cleaner	360 00	.....
1 Cleaner	480 00	.....
1 Caretaker	720 00	.....
1 Caretaker	360 00	.....
1 Cook	420 00	.....
1 Waitress	240 00	.....
1 Physician	500 00	.....
1 Temporary Help.....	300 00	.....
10	\$5,360 00	.....

Truant School.

No.	Proposed Salary, 1908.	Increase.
1 Seamstress	\$720 00	.....
1 Cleaner, at \$600.....	900 00	\$300 00
1 Cleaner, at \$300.....		
1 Caretaker	600 00	.....
1 Caretaker	420 00	.....
1 Caretaker	720 00	.....
1 Caretaker	300 00	.....
2 Cooks, at \$360.....	720 00	.....
1 Waitress	300 00	.....
1 Laborer	730 00	.....
1 Gardener	1,200 00	.....
2 Laundresses, at \$300.....	600 00	.....
1 Physician	600 00	.....
1 Temporary Help.....	300 00	.....
16	\$8,110 00	\$300 00

New York

No.	Salary, July 1, 1907.
2 Truckmen—1, at \$600; 1, at \$750.....	\$1,350 00
2 Drivers—1, at \$600; 1, at \$750.....	1,350 00
4	\$2,700 00

Parental School.

No.	Proposed Salary, 1908.	Increase.
2 Truckmen—1, at \$600; 1, at \$750.....	\$1,350 00	.....
2 Drivers—1, at \$600; 1, at \$750.....	1,350 00	.....
1 Orderly	240 00	\$240 00
3 Seamstresses—2, at \$300; 1, at \$720.....	1,320 00	1,320 00
6 Cleaners, at \$300.....	1,800 00	1,800 00
3 Cooks, at \$720.....	2,160 00	2,160 00
3 Waitresses, at \$300.....	900 00	900 00
3 Waiters, at \$300.....	900 00	900 00
4 Laborers, at \$730.....	2,920 00	2,920 00
5 Laundresses, at \$300.....	1,500 00	1,500 00
1 Gardener	1,200 00	1,200 00
1 Physician	600 00	600 00
3 Temporary Help, at \$300.....	900 00	900 00
—	—	—
37	\$17,140 00	\$14,440 00

An analysis of the above estimate for salaries of employees in the New York Parental School reveals obvious excesses. For instance, 3 Cooks at \$60 per month, or \$720 each per year, are requested to provide for 180 boys as against 2 Cooks, one at \$360 per annum and the other at \$240, which is the corresponding 1908 estimate of the Brooklyn Disciplinary Training School, with its 315 boys. Sixty dollars per month is an unusual rate of compensation for a plain cook, especially when it is considered that 3 are to be employed at said rate. As a matter of educational training, if not of economy, it would also appear that the boys of the Parental School might so assist in the distribution of food after it reaches the dining room that it would not be necessary to employ 3 Waiters and 3 Waitresses for such work, and also that the services of competent Waitresses might be secured for \$18 or \$20 per month. The estimates for Laundresses and Seamstresses would also appear excessive.* In the light of these facts and also because the delay in getting into the new building will materially reduce expenditures, it is recommended that the allowance for salaries of employees in truant schools be fixed at \$23,330, said allowance being distributed as follows: \$5,360 for the New York Truant School, \$8,110 for the Brooklyn Truant School and \$9,860 for the Parental School and Farm. It is further recommended that said allowance be included in the Compulsory Education Account, which will then appear as follows:

Compulsory Education Appropriation as Recommended in This Report.

Compulsory Education, all Boroughs—

Maintenance of truants.....	\$70,000 00
Salaries of employees in truant schools.....	23,330 00
	<hr/>
Total	\$93,330 00
	<hr/> <hr/>

Transportation, Item 12.

Because 80 additional pupils are to be transported in the Borough of Brooklyn, 12 extra stages to be provided in the Borough of Queens and 113 additional children transported by train and trolley in the Borough of Richmond, the Board of Education estimates that an increase of \$17,333.52 will be needed for the Transportation Account for the coming year, the estimate for said purpose being \$62,833.52 as against an allowance for said purpose for the current year of \$45,500, and expenditures and liabilities for the year 1906 aggregating \$40,500.

It is claimed that the allowance for the Transportation Account for the current year is inadequate, and that the Committee on Supplies is unable to meet repeated demands from the Local School Boards and the Board of Superintendents for additional allowances for transportation of pupils in outlying districts where children have long distances to travel in attending school.

The estimate for 1908 is distributed as follows:

1908 Estimate for Transportation.

BOROUGH OF MANHATTAN.		
1 stage		\$1,736 30
BOROUGH OF THE BRONX.		
10 stages	\$8,332 30	
25 pupils by horse cars.....	485 00	
132 pupils by trolley.....	2,948 80	
		11,766 10
BOROUGH OF BROOKLYN.		
3 stages	\$1,959 40	
120 pupils by trolley.....	2,328 00	
		4,287 40
BOROUGH OF QUEENS.		
41 stages		34,541 12
BOROUGH OF RICHMOND.		
5 stages	\$3,278 50	
180 pupils by steam railroad.....	3,150 00	
210 pupils by trolley.....	4,074 00	
		10,502 60
Estimated total.....		62,833 52

The appropriation for the current year being inadequate, a resolution has just been adopted by the Board of Education requesting the transfer of \$5,000 from the appropriation for Care of School Buildings and Grounds for the year 1907 to the Transportation Account, which transfer, if effected, will increase the total amount available for transportation from \$45,500 to \$50,500.

Considering the needs of the situation, it is recommended that the allowance for the Transportation Account for the year 1908 be fixed at \$55,500, which amount represents an increase of \$9,500 over the appropriation for the current year.

Water, Item 13.

Owing chiefly to the phenomenal growth of the school population in the Borough of Queens and to a change in the sanitary system which obtains in said borough, flushing having superseded outside and dry closet arrangements, the amount of money estimated to be required for the Water Account for 1908 represents an increase of \$3,100 over the allowance for said purpose for the current year. Said estimate aggregates \$5,500 and is distributed as follows: \$200 for Brooklyn, \$5,000 for Queens and \$300 for Richmond.

In the Borough of Manhattan the municipality provides water for schools. Brooklyn had an allowance of \$500 for water for the year 1906 and has a similar allowance for said purpose for the current year, but no corresponding appropriation is requested for said borough for the year 1908. The City is now under contract to purchase the

Crystal Water Company of Staten Island, and the purchase of the Long Island Water Supply has been under consideration for some months, so that expenditures for water in the Borough of Richmond will probably be eliminated after the coming year. In the First and Third Wards of the Borough of Queens, the water works belong to the City, but in the Second Ward the water for the schools is supplied by the Citizens' Water Company, in the Fourth Ward by the Jamaica Water Company, and in the Fifth Ward by the Queens County Water Supply Company. Although the amount of money estimated to be required for water in the Borough of Queens for the coming year seems large, your Examiner has been convinced that the estimate submitted represents the actual necessities of the situation. It is, therefore, recommended that said estimate, together with the corresponding estimates for the Boroughs of Brooklyn and Richmond, be granted in full.

Salaries of Officers, Clerks and Other Employees, Item 14.

The 1908 estimate of the amount of money required to provide salaries for the Officers, Clerks and other employees in the Department of Education aggregates \$433,409.99 and is distributed as follows:

1908 Estimate—Salaries of Officers, Clerks and Other Employees.

No. of Employ- ees, 1907.		Salaries, July 1, 1907.	No. of Employ- ees, 1908.	Proposed Salaries, 1908.	Increase.
27	Secretary's Office.....	\$41,380 00	27	\$43,820 00	\$2,440 00
111	Bureau of Supplies.....	115,354 99	119	126,734 99	11,380 00
59	City Superintendent's Bureau.....	74,205 00	61	77,425 00	3,220 00
36	Building Bureau.....	68,610 00	38	72,430 00	3,820 00
38	Bureau of Audit and Accounts.....	47,340 00	42	53,140 00	5,800 00
7	Lecture Bureau	7,050 00	8	8,100 00	1,050 00
24	Clerks to District Superintendents.....	19,650 00	25	21,150 00	1,500 00
Employees in Truant Schools.					
10	New York Truant School.....	5,360 00	10	5,360 00	.....
16	Brooklyn Truant School.....	7,810 00	16	8,110 00	300 00
4	New York Parental School.....	2,700 00	37	17,140 00	14,440 00
332		\$389,459 99	383	\$433,409 99	\$43,950 00

As appears from the above statement, the 1908 estimate represents an increase of \$43,950 over the salary list of July 1, 1907, but as said salary list exceeds the Budget allowance for the current year by \$11,109.99, said estimate represents an increase of \$55,059.99 over the Budget allowance for 1907.

That expenditures for salaries of Officers, Clerks and other employees in the Department of Education are increasing at a rapid rate is apparent from the fact that the estimate for 1908, \$433,409.99, exceeds expenditures for 1906, \$333,350, by \$100,059.99. Said increase is in part accounted for by the fact that the salaries of numerous employees, which were formerly charged to the Supplies and other Special School Fund Accounts, have been transferred to this account during the past eighteen months. In addition to this, salary increases have been granted to a large number of persons included in this account. It is claimed that the work in the various Bureaus of the Board of Education is so strenuous that it is constantly necessary to offer greater inducements in order to hold good men who are seeking transfers to other city departments.

A detailed analysis of all salary increases and additional employees requested by the Board of Education for 1908 has already been furnished in the printed pamphlet entitled "Board of Education, Synopsis of Salary Increases and New Employees requested in Departmental Estimate for 1908," printed under date of October 1, 1907. Said analysis shows that the total increase requested for 1908, over the salary list of July 1, 1907, \$43,950, is distributed as follows: \$20,360 for proposed salary increases and \$23,590 for proposed new positions. Of the latter amount the largest item is \$14,440 for new positions in the New York Parental School and Farm, which estimate has already been considered herein under the Compulsory Education Account, \$9,860 having been recommended for salaries of employees in said school, \$7,160 of which is for new positions to be established therein.

The remaining \$9,150 requested for new positions is for extra help in the various Bureaus of the Department of Education, as follows: 4 Office Boys, 2 Cleaners and 2 Stenographers and Typewriters for the Bureau of Supplies; 1 Typewriter Copyist and 1 Office Boy for the City Superintendent's Bureau; 1 Typewriter Copyist and 1 Office Boy for the Building Bureau; 4 Junior Clerks for the Bureau of Audit and Accounts; 1 Clerk for District Superintendent; 1 Stenographer and Typewriter for Lecture Bureau.

The \$20,360 requested for proposed salary increases is distributed as follows:

Proposed Salary Increases.

Secretary's Office.....	\$2,440 00
Bureau of Supplies.....	7,780 00
City Superintendent's Bureau.....	2,320 00
Building Bureau	2,920 00
Bureau of Audit and Accounts.....	3,400 00
Clerk to District Superintendent.....	900 00
Lecture Bureau	300 00
Brooklyn Truant School.....	300 00
Total.....	<u>\$20,360 00</u>

The largest increase proposed is for the Bureau of Supplies, said bureau being the largest in the Department. It employs 111 persons as against 221 in all other bureaus and in the truant schools. The proposed increase for this bureau aggregating \$7,780 is distributed among 48 different employees in amounts ranging from \$400 for the Deputy Superintendent of School Supplies to \$150 per year each for various Clerks, Cleaners, etc. In reply to a letter from your Examiner concerning the proposed increases, the Superintendent of School Supplies says: "Regarding supplies, you know we have asked for no increase, and the economies have been effected by the faithful and conscientious work of the employees, which, of course, more than offsets the few dollars asked to recompense them for their good work."

The only large increases proposed in the remainder of the estimate are \$1,000 each for the Auditor and the Secretary of the Board of Education, and a like amount for the Deputy Superintendent of School Buildings for the Borough of The Bronx, who now receives \$3,500 per annum, as against \$4,500 for other boroughs.

Your Examiner, who has a very close knowledge of the needs of the situation, believes that all of the proposed expenditures for new positions and most of the proposed salary increases should be provided for in the 1908 Budget. It is therefore recommended that the allowance for the Salaries of Officers, Clerks and Other Employees Account for the coming year be fixed at \$413,330, which sum represents an increase of \$34,980 over the corresponding appropriation for the current year, and a deduction of \$20,079.99 in the estimate submitted.

As hereinbefore stated, it is further recommended that \$23,330 of said allowance for 1908 be transferred to the Compulsory Education Account, to the end that salaries of employees in truant schools may hereafter be included in the latter account.

Support of the Nautical School, Item 15.

The Nautical School now maintained by New York City is doubtless the most expensive form of popular education in America. For the education of 100 cadets the Board of Education proposes to spend \$77,051.50 for the year 1908, an average of over \$770 per boy. Boston has such a school, but the State helps to support it, as is also the case with the Philadelphia Nautical School. It would appear that in the maintenance of its Nautical School, New York City should have not only State but national aid. In fact, the training of young men for our merchant marine would seem to be a national rather than a municipal function.

The sum requested for the support of the Nautical School for 1908 exceeds the appropriation for said purpose for the current year by \$32,051.50, which unusual increase is due for the most part to the fact that the steam vessel "Newport," which the government has just loaned to the Department of Education for the purposes of the annual cruise, will require extra funds for maintenance and to provide for additional officers and men.

The Board of Education proposes to retain the schoolship "St. Mary's," which is unseaworthy, and to install therein a machine shop, to the end that courses in electricity and engineering may be added to the instruction now given. The sum of \$5,000 is requested to equip said shop, and \$3,700 to provide salaries for a chief engineer and a chief electrician to instruct the cadets in the new courses. The remainder of the proposed increase is mainly for crew's wages, engineer's supplies and provisions.

Your Examiner is of the opinion that the item of \$5,000 requested for the equipment of a machine shop may be eliminated from the estimate on the score that the expense of said equipment would appear to be a proper charge against the Corporate Stock Account. He is also of the opinion that the estimate, for engineer's supplies, including coal, oil, etc., and amounting to \$10,000, should be substantially reduced. It would also appear that deductions in proposed expenditures for wages and provisions are justified. It is therefore recommended that the Budget allowance for the Nautical School for 1908 be fixed at \$60,000, which sum represents an increase of \$15,000 over the corresponding appropriation for the current year.

Incidental and General Expense Fund, Item 16.

The Budget allowance for the Incidental and General Expense Fund of the Board of Education for the year 1906 aggregates \$100,000. The books of the Department of Finance show that on June 30, 1907, transfers aggregating \$21,000 had been made to said account, which item contained a balance of only \$829.68. Since that date a transfer of \$6,000 has been made to said account from the Salaries of Janitors' Account for 1906, for the purposes of covering certain judgments against the Board of Education. For several years past, this particular account has represented a deficit, to offset which a sufficient surplus seems always at hand.

The Budget allowance for said account for 1907 aggregates \$116,209, and the amount requested for 1908, \$116,000, which estimate represents a small decrease. As all the money asked for will be needed, and probably more, it is recommended that the estimate be granted in full.

As per instructions, it is further recommended that the Telephone Account, which is included in the above, be segregated in the Budget for 1908, the appropriation herein recommended being distributed as follows:

Telephones	\$10,793 00
Incidental and General Expense Fund.....	105,207 00
Total	<u>\$116,000 00</u>

Care of School Buildings and Grounds, Item 18.

At the request of the Board of Education the title of the account hitherto called Salaries of Janitors in All Schools has been changed to Care of School Buildings and Grounds. It is claimed that the relation of a Janitor to said Board is that of a con-

tractor rather than an employee, and that it is desirable to eliminate the use of the word "salary" as applied to moneys paid for janitorial service, in order to avoid controversies when Janitors are transferred or dismissed.

The amount of money estimated to be required for the care of school buildings and grounds for the year 1908 aggregates \$1,520,696.86, and is distributed as follows:

1908 Estimate for Care of School Buildings and Grounds.

For Day Schools in 1908.....	\$1,159,625 56
For New Buildings and Additions to be opened prior to January 1, 1908	134,792 00
For New Buildings and Additions to be opened during 1908.....	32,494 00
For Vacation Schools, Playgrounds, etc.....	45,288 00
For Evening Schools.....	35,702 50
For Athletic Fields	4,800 00
For Leased Annexes	3,644 80
For Additional Annex to be leased in 1908 on account part-time classes	5,000 00
For Matrons in Public Schools having girl pupils.....	54,000 00
For Care of Lawns	31,500 00
For Inspections	13,850 00
	<hr/>
	\$1,520,696 86
	<hr/>

It is difficult to determine just how much money will be needed to provide for the new buildings and additions which it is expected to open during any given year, and for this reason the estimate submitted for said purpose usually represents a considerable margin as should also the appropriation made for this particular account. The Budget allowance for the care of school buildings and grounds for the current year aggregates \$1,342,459.58, but it now appears that said allowance will represent a surplus and the Board of Education, at the suggestion of your Examiner, is, therefore, already asking transfers from said account to cover the deficits hereinbefore mentioned in the General Repairs appropriations for the several boroughs for the current year.

The balance sheet of the Department of Finance for June 30, 1907, shows that disbursements for janitorial service for the first six months of the current year aggregate \$602,177.02. It is estimated that approximately \$35,000 will be required to provide for new buildings and additions opened between said date and the end of the current year, which estimate, together with the sum expended to June 30, and a corresponding amount for the latter half of the year, aggregate \$1,239,354.04 as against an allowance as before said, of \$1,342,459.58.

It is recommended that the 1908 estimates for inspections, care of lawns and Matrons, aggregating \$99,350, be eliminated, and that a deduction be made of \$10,000 in the amount requested for new buildings and additions to be opened prior to January

1, 1908, and of \$2,500 in the amount requested for additional annexes to be leased. Said eliminations and deductions reduce the estimate to \$1,408,846.86, which is the appropriation herein recommended for 1908. Said allowance, if made, will represent an increase of \$66,387.28 over the appropriation for the current year.

Some months ago the Board of Education abolished the position of Supervisor of Janitors. Four competent Janitors have recently been transferred from positions in schools to the Hall of the Board of Education, the idea being that they should devote their time to the supervision of Janitors in the several boroughs. This explains the item of \$13,850 which is requested for inspections in the 1908 estimate. Your Examiner believes that the appropriation herein recommended is sufficient to cover said proposed expenditures without any extra appropriation therefor.

The Remainder of the Estimate, Items 17, 19, 20.

The remainder of the 1908 estimate, including \$2,599 for light for the Hall of the Board of Education, \$87,700 for lectures and \$35,490 for common school libraries and libraries and apparatus, Regents' Schools, presents no new features and, therefore, calls for no especial comment, unless it be to note that the latter item represents an increase of \$2,296, which is due to the larger number of Teachers employed in the City schools and a consequent increase in the estimated State appropriation, which said item duplicates.

Conclusion.

The total appropriation herein recommended for the Department of Education for the year 1908, exclusive of whatever sum the Board of Estimate and Apportionment may decide to allow for increasing the salaries of the teaching force on the basis of the proposed schedules which matter, as hereinbefore stated, has been referred to a joint committee of the said Board and the Board of Education, aggregates \$26,712,963.59, which amount represents an increase of \$1,797,035.43, or 7.21 per cent. over the corresponding appropriation for the current year. Said total appropriation is distributed among the various purposes of the General and Special School Funds as follows:

DEPARTMENT OF EDUCATION.

Budget for 1908 as Recommended in This Report.

General School Fund.

Day Elementary Schools...	\$16,034,468	35
Substitute and per diem		
Teachers	491,701	42
	—————	\$16,526,169 77
Day High Schools.....	2,122,458	65
Teachers' Training Schools.....	273,713	00
Truant Schools	22,728	81

Special Branches in Day Elementary Schools	493,054 99	
Evening Elementary Schools.....	384,215 00	
Evening High Schools.....	265,785 00	
Vacation Schools and Playgrounds, Recreation Centres and Baths.....	185,000 00	
General Supervision	280,050 00	
Salaries of Attendance Officers.....	118,900 00	
Corporate Schools	285,000 00	
Lecturers' Fees	81,000 00	
<hr/>		
Total General School Fund.....		\$21,038,075 22

Special School Fund.

BOARD OF EDUCATION.

Supplies	\$1,000 00	
Rents	9,250 00	
Compulsory Education, all Boroughs—		
Maintenance of Truants..	\$70,000 00	
Salaries of Employees in		
Truant Schools	23,330 00	
	<hr/>	93,330 00
Salaries of Officers, Clerks and Other Employees	390,000 00	
Support of Nautical School.....	60,000 00	
Incidental and General Expense Fund.....	105,207 00	
Light for the Hall of the Board of Education	2,599 00	
Care of School Buildings and Grounds....	1,408,846 86	
Lectures	87,700 00	
School Libraries and Libraries and Apparatus, Regents' Schools.....	35,490 00	
Telephones	10,793 00	
	<hr/>	\$2,204,215 86

BOROUGH OF MANHATTAN.

Supplies	\$626,346 00
General Repairs	374,545 71
Furniture and Repairs of.....	66,322 50
Pianos and Repairs of.....	7,258 00
Fire Alarms.....	1,500 00

Fuel	200,641 94	
Rents	38,121 38	
Transportation	1,518 00	
	<hr/>	1,316,253 53

BOROUGH OF THE BRONX.

Supplies	\$121,156 00	
General Repairs.....	153,876 28	
Furniture and Repairs of.....	30,617 50	
Pianos and Repairs of.....	2,662 00	
Fire Alarms	500 00	
Fuel	52,270 49	
Rents	3,150 00	
Transportation	10,301 50	
	<hr/>	374,533 77

BOROUGH OF BROOKLYN.

Supplies	\$468,642 00	
General Repairs.....	409,328 55	
Furniture and Repairs of.....	50,024 00	
Pianos and Repairs of.....	5,422 00	
Fire Alarms.....	1,000 00	
Fuel	162,910 65	
Rents	21,086 88	
Transportation	3,751 00	
Water	200 00	
	<hr/>	1,122,365 08

BOROUGH OF QUEENS.

Supplies	\$107,798 00	
General Repairs.....	269,062 95	
Furniture and Repairs of.....	27,454 00	
Pianos and Repairs of.....	2,396 00	
Fire Alarms	500 00	
Fuel	62,222 50	
Rents	10,000 72	
Transportation	30,233 50	
Water	5,000 00	
	<hr/>	514,667 67

BOROUGH OF RICHMOND.

Supplies	\$42,623 00	
General Repairs.....	53,434 51	
Furniture and Repairs of.....	10,582 00	

Pianos and Repairs of.....	2,262 00	
Fuel	23,754 95	
Rents	700 00	
Transportation	9,196 00	
Water	300 00	
	<u>142,852 46</u>	
Total Special School Fund.....		<u>5,674,888 37</u>
Grand total—General and Special School Funds.....		<u><u>\$26,712,963 59</u></u>

Yours respectfully,

CHARLES S. HERVEY,

Supervising Statistician and Examiner.



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